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1939

**R E P O R T**  
OF THE  
**TOWN OFFICERS**  
OF  
**IPSWICH, MASS.**



FOR THE YEAR ENDING DECEMBER 31, 1938

and the

THREE HUNDRED AND FIFTH YEAR

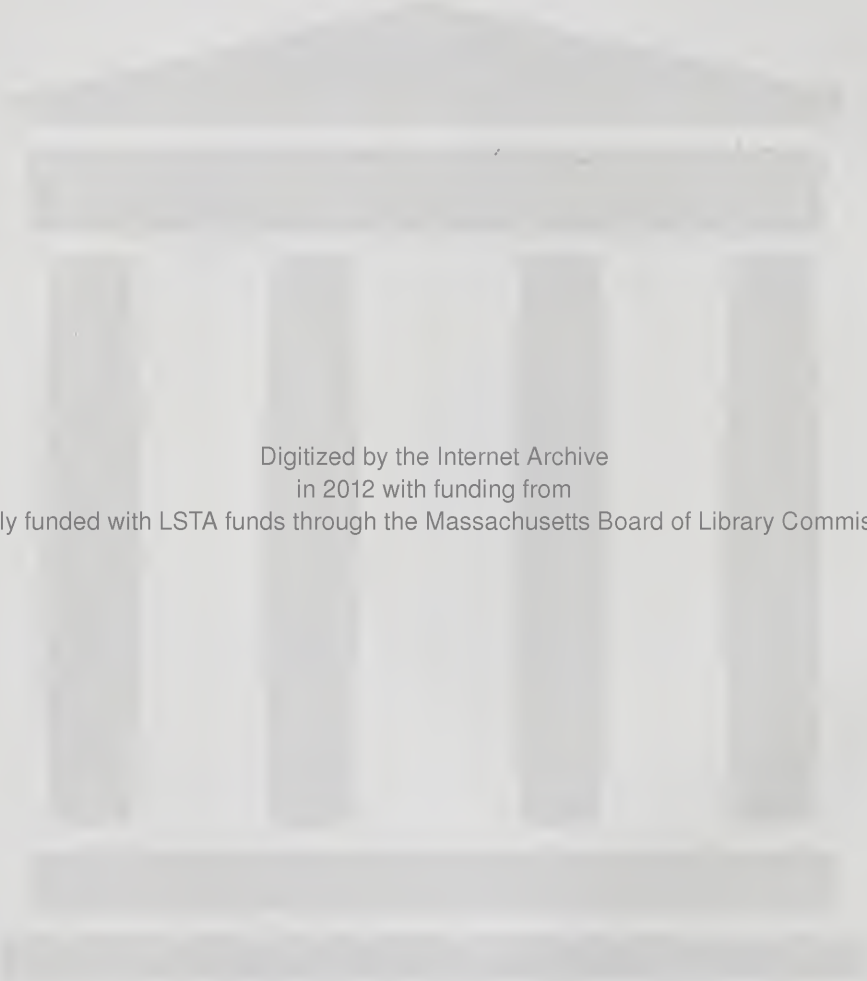
of the

TOWN'S INCORPORATION

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*Chronicle Publishing Co., Printers*

*Ipswich, Mass.*



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## LIST OF TOWN OFFICERS, 1938

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### Moderator

Walter E. Callahan	Term expires 1939
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### Selectmen

Brainard C. Wallace, Chairman	Term expires 1940
Frank R. Starkey	Term expires 1939
Fred D. Harris	Term expires 1941

### Town Clerk

Edward S. Cogswell	Term expires 1941
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### Treasurer & Collector

James D. Reilly	Term expires 1939
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### Assessors

C. Chester Caldwell, Chairman	Term expires 1940
Worthington H. Mansfield	Term expires 1939
John E. Norman	Term expires 1941

### Auditor

Kennard V. Damon	Term expires 1939
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### Accountant

Kennard V. Damon	Term expires 1940
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### Board of Public Welfare

Walter F. Poole, Chairman	Term expires 1941
Charles V. Hills	Term expires 1940
Besse F. Dawson	Term expires 1939

### Water and Electric Light Commissioners

James E. Cole, Jr., Chairman	Term expires 1940
Benjamin H. Davis	Term expires 1939
Charles A. Mallard	Term expires 1941

### School Committee

Fred D. Harris, Chairman	Term expires 1939
Besse F. Dawson	Term expires 1940
William F. Hayes	Term expires 1940
Theodore J. Ciolek	Term expires 1939
Dr. Frank Kyes	Term expires 1941
Earl M. Ewing	Term expires 1941

### Board of Health

Paul M. Jodoin, Chairman	Term expires 1941
Dr. Frank L. Collins	Term expires 1939
Lawrence M. King	Term expires 1940

### Registrars of Voters

Frank H. Girard, Chairman	Term expires 1939
Peter Bonczar	Term expires 1940
Henry F. Hills	Term expires 1941
Edward S. Cogswell	Term expires 1941

### Park Commissioners

C. Gardner Caverly, Chairman	Term expires 1941
Samuel C. Gordon	Term expires 1940
Henry S. Bowen	Term expires 1939

### Cemetery Commissioners

Ralph K. Whittier, Chairman	Term expires 1940
Benjamin W. Homans	Term expires 1939
Howard Blake	Term expires 1941

**Clam Commissioners**

Henry Shaw, Chairman	Term expires 1941
Henry S. Bowen	Term expires 1940
Thomas R. Roberts	Term expires 1939

**Town Counsel**

Honorable George A. Schofield	Term expires 1939
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**Chief of Police**

William E. Garrett

**Engineers of Fire Department**

Edward H. Smith, Chief	Lionel Sheppard
Samuel W. Atherley	

**Inspector of Animals**

G. Loring Woodbury	Term expires 1939
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**Inspector of Slaughtering**

Eben B. Moulton	Term expires 1939
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**Sanitary Agent**

Eben B. Moulton	Term expires 1939
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**Inspector of Milk**

Eben B. Moulton	Term expires 1939
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**Sealer of Weights and Measures**

William J. H. Ewing	Term expires 1939
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**Superintendent of Highways**

Francis E. Wood	Term expires 1939
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**Janitor Town Hall**

Samuel H. Williams	Term expires 1939
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**Tree Warden**

C. Gardner Caverly	Term expires 1939
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**Superintendent of Moth**

C. Gardner Caverly	Term expires 1939
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**Forest Warden**

George W. Brown	Term expires 1939
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**Trustees Great Neck Property**

William F. Hayes, Chairman	Term expires 1941
George R. Hovey	Term expires 1940
George W. Brown	Term expires 1939

**Finance Committee**

Jerome Richardson, Chairman	Term expires 1940
Bernard M. Sullivan, Secretary	Term expires 1941
John Conley	Term expires 1941
Edward J. Marcorelle	Term expires 1941
Wallace J. Lathrop	Term expires 1940
Charles M. Kelly	Term expires 1940
Austin L. Lord	Term expires 1939
Thomas A. Johnson	Term expires 1939
Samuel F. Gordon	Term expires 1939
Kennard V. Damon (Ex-Officio)	Term expires 1940

## SELECTMEN'S REPORT

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To the Citizens of Ipswich:

The Board first wishes to call to the attention of the citizens that it has never been their intention nor desire to hold so-called "Star Chamber Proceedings." The Board realizes that they are servants of the public and that their doings should have the widest possible publicity; however, there are times when for the best possible administration of their affairs it becomes necessary to go into executive session. As a general rule these times occur when parties appearing before them would be somewhat embarrassed to lay their cause before the Board in the presence of third persons. There are other times when in order to intelligently discuss matters it is impossible to discuss frankly questions involved except in executive session. The Board is not adverse to the public appearing, nor are they antagonistic to the press, but many times misquotations have caused comments which have been injurious to one or more members without justification. The ultimate results of the Board's deliberations are reduced by the Clerk in writing and appear in the Clerk's record book and are always open to the public inspection and the public is cordially invited to inspect the records at any time.

During the past year the Board authorized certain work on Currier Park and Chebacco Road. To accomplish this work, a sum of money which the Town received under the Provisions of Chapter 500, Acts of 1938, were used. Money so expended was strictly in accordance with the wording of the statute and had the approval of the proper authorities prior to the expenditure. The present Board was in duty bound to make repairs on Currier Park Road as a promise had been made by a previous Board and the present Board considered themselves under an obligation to carry out the promise. This money



was not wasted and will be returned many times over in taxes derived from the improvements in the immediate vicinity.

The Board feels that their position should be set forth with reference to the Civil Service status of the Police Department. It should be recalled when Civil Service was first proposed, the Board of Selectmen then in office was unanimously in favor and that Civil Service was adopted at a Town Meeting attended by nearly 700 people and the vote was unanimous. Since then there has been some agitation for its repeal. At the annual Meeting in 1938, after nearly two-thirds of the voters had left the hall, a motion was made "That it be the sense of the meeting that the Selectmen petition the Legislature for authority to repeal Civil Service." No article had appeared in the warrant warning the public of any such action. The vote on this motion was 120 in favor and 80 opposed. The Selectmen were advised that such a vote did not obligate them to take any action. Since the Annual Town Meeting there has been ample opportunity for the proponents to have inserted an article at a Special Town Meeting which would, if favorably acted upon, directed the Selectmen to carry out such a vote. No action has been taken and therefore, the Selectmen have refused to file any such petition. They stand ready, however, at all times, to carry out a proper vote of the town, and when, and if such vote is passed, they will carry out their instructions strictly in accordance with the terms of the vote. The Selectmen have subsequently unanimously voted to instruct the Town Counsel to oppose any legislation which will in effect set aside the Civil Service status of the police and assign as reasons therefore the following:

1. There have never been charges of any kind or description made by any citizen against any police officer.

2. The morale of the Police Department requires that they be so protected as to be able to perform their duties without having to consider the introduction of a political factor.



3. The Civil Service Laws as applicable to the Police Department amply provide for disciplinary action against any individual officer who is remiss in his duties.

4. The Board feels that under Civil Service good officers may be in indefinitely and poor officers eliminated in accordance with the provision of the General Laws.

5. The Board feels that if any change was now made it would merely be temporary, for within a short time an article would again appear in the warrant creating Civil Service for a new and untried force.

During 1938 the Board of Selectmen completed the Mill Road under Chapter 90. Reconstruction of Topsfield Road was carried on as far as possible with the funds available. This was a Chapter 90 job, but attention should be called to the fact that the County Commissioners, in compiling their budget, failed to set up the amount which they were obliged to contribute for this project. It was due to the activities of the Chairman of the Board of Selectmen that the County Commissioners eventually managed to allot one-half of their share of the money, and it is expected that they will make an allotment of the other half this spring, so that the work on this road, as laid out in 1938, may be completed. Without the efforts of the Chairman of the Board of Selectmen and the co-operation of the County Commissioners no work would have been done on Topsfield Road in 1938. The Board of Selectmen are inserting an article in the warrant for the Annual Town Meeting calling for an appropriation to continue the construction of Topsfield Road under Chapter 90.

During the past year dredging operations were carried on at the Ipswich River and the Board feels that there is need for additional work to be done to improve the river. The Board has attended hearings in regard to the dredging of the Ipswich River and it is expected that the Department of Public Works will make an additional allotment for this work pro-

vided the Town makes an additional appropriation.

The Sealer of Weights and Measures, Chief of Police, Engineers of the Fire Department and Superintendent of Highways have filed their various reports. These department heads have been appointed by the Selectmen and are answerable to them. Their reports have been submitted to the Selectmen and received the Selectmen's approval and said reports will be found in this, the Annual Report.

BRAINARD C. WALLACE,  
FRANK R. STARKEY,  
FRED D. HARRIS.

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## REPORT OF TOWN CLERK

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To the Honorable Board of Selectmen:

I herewith present to your Honorable Board the report of the Town Clerk for the year 1938.

### VITAL STATISTICS

#### Births

During the year 1938 the births numbered 114, a decrease of 3 from the previous year.

Males 70

Females 44

#### Parents residing in:

Ipswich	67	Hamilton	10
Rowley	23	Gloucester	1
Essex	12	Beverly	1

Fathers born in:		Mothers born in:	
Ipswich	31	Ipswich	23
Massachusetts	58	Massachusetts	62
U. S. A.	12	U. S. A.	12
British Prov.	6	British Prov.	8
Poland	1	Poland	1
Greece	4	Greece	3
Unknown	2	Italy	1
		Ireland	3
		Scotland	1

### Marriages

Total number received and recorded 81

Grooms born in:		Brides born in:	
Ipswich	26	Ipswich	25
Mass.	37	Mass.	38
U. S. A.	10	U. S. A.	7
British Prov.	2	British Prov.	5
Poland	1	Italy	1
Greece	3	Poland	1
Italy 1	1	Greece	2
Germany	1	Ireland	1
		England	1
<hr/>		<hr/>	
81		81	

### Deaths

During the year 1938 the deaths numbered 78, a decrease of 34 from the previous year.

Males ..... 42

Females ..... 36

The following persons were at the time of death over eighty years of age:

	Years	Months	Days
Abbie B. Lord	86	2	25

Abbey A. Manzer	89		
David P. Foster	84	4	7
Oscar Tremont Wetmore	80	10	1
Charles W. Appleton	86	1	23
Charles G. Brown	85		
Henry A. Churchill	85		
Samuel G. Todd	85		
Annie Kinsman	91		
William B. Joy	83		
Ida A. (Hubbard) Baylies	83	3	
Nellie B. Huckins	82	11	3
William J. Wallace	80		
Thomas R. Lord	82	2	29
Daniel O'Brien	83	3	18
Nellie W. Augur	80		
William G. Horton	81	1	7
Darius Choate Cogswell	86	11	
Catherine (Flynn) Smith	90		
Asenath C. Churchill	90		
William Emerson Tucker	89	8	26
John F. Pitts	88		

### NOTICE

The attention of parents is called to the law relating to the registering of births. The present requirements are as follows:

Chapter 29, Section 6 of the Revised Laws. Parents within forty days after the birth of a child . . . shall cause notice thereof to be given to the Clerk of the town or city in which such child is born.

Section 8. A parent . . . who neglects so to do for ten days after the time limited therefor . . . shall forfeit not more than five dollars for each offense.

The Attention of Physicians and Midwives is

Called to Chapter 280, Sec. 1

Acts of 1912

Section 1. Physicians and midwives, shall, within forty-eight hours after the birth of every child in cases which they were in charge, mail or deliver to the Clerk of Registrar of the City or Town, in which the birth occurred, a notice stating the date and place of the birth, giving the street number, if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punished by a fine not exceeding twenty-five dollars for each offense.

I wish to call attention to the foregoing vital statistics:

It is important that these records shall be correct. If any errors are discovered the Clerk will deem it a favor to have them reported at once, so that correction may be made.

Some of the many reasons why births should be recorded:

To prove legitimacy.

To establish identity.

To prove nationality.

To show when a child has the right to enter school.

To show when a child has the right to seek employment under the Child Labor Law.

To show when a child has the right to apply for a license to operate a motor vehicle.

To establish the right of inheritance to property.

To establish liability to military duty as well as exemption therefrom.

To establish the right to hold public office.

To qualify to hold title to, and to buy and sell real estate.

To prove the age at which the marriage contract may be entered into.

To make possible statistical studies of health conditions.



As required by Chapter 46, Section 15, General Laws of Massachusetts, notice is hereby given that the Town Clerk will furnish blanks for returns of births to parents, householders, physicians and registered hospitals' officers applying therefor.

The following licenses were granted through this office:

Amusement licenses	19
<b>Auctioneer</b>	2
Agents' License Class I	4
Agents' License Class II	1
Billiard and Pool	2
Bowling License	2
Hawkers and Peddlers	3
Innholders	9
Intelligence Office	1
Motor Vehicle Junk Class III	2
Junk	4
License All Alcoholic Beverages	6
Retail Package Goods Stores	2
Retail Bottle Stores, Wines, Malt Beverages	3
Club License	5
Wines and Malt Beverages—Restaurants	7
All Alcoholic Beverages—Restaurants	2
All Alcoholic Beverages—Hotels	3
Druggist	4
Common Victuallers	30
Dog Licenses	371
Resident Citizen Fishing	41
Resident Citizen Hunting	137
Resident Citizen Sporting	29
Resident Minor and Female Fishing	8
Resident Citizen Trapping	6
Resident Citizen Trapping—Minor	3
Resident Citizen Sporting Free	17
Lobster-Crab	8
Duplicate	3

For the benefit of the owners and keepers of dogs, the following extract of the General Laws is hereby submitted:

General Laws, Chapter 140, Sections 136A-175

Amended by Ch. 289 of 1932 and Ch. 320 of 1934

**Section 137.** Licenses and Tags. The owner or keeper of a dog which is three months old or over, shall annually, on or before March thirty-first, cause it to be registered, numbered, described and licensed for one year from April first following, if the dog is kept in Boston in the office of the police commissioner, or if kept in any other town in the office of the clerk thereof. The license shall be in a form prescribed by the director, upon a blank to be furnished, except in the County of Suffolk, by the county in which the town is located, and shall be subject to the condition expressed therein, that the dog which is the subject of the license shall be controlled and restrained from killing, chasing or harassing livestock or fowls. The owner or keeper of a licensed dog shall cause it to wear around its neck or body a collar or harness of leather or other suitable material to which shall be securely attached a tag in a form prescribed by the director, and upon which shall appear the license number, the name of the Town issuing such license, and the year of issue. Such tags shall be furnished in the same manner as the license blanks, and if any such tag shall be lost, the owner or keeper of such dog shall forthwith secure a substitute tag from the Town Clerk, at a cost of ten cents, which shall be retained by the Clerk unless otherwise provided by law. Any person may bring, or cause to be brought, from another state or country any dog licensed under the laws thereof and keep such dog in this commonwealth for a period not exceeding thirty days without licensing it hereunder, and during such period the foregoing provisions of this section shall not apply to such dog.

**Section 138.** Licenses. The owner or keeper of a dog may at any time have it licensed until April first following:

and a person who after April first becomes the owner or keeper of a dog which becomes three months old after March thirty-first in any year, shall, when it is three months old, cause it to be registered, numbered, described, licensed, collared or harnessed and tagged as required by section one hundred and thirty-seven.

Respectfully submitted,

EDWARD S. COGSWELL,

Town Clerk.

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## REPORT OF THE BOARD OF PUBLIC WELFARE

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To the Citizens of Ipswich:

Your Board of Public Welfare is submitting herewith its annual report for the year ending December 31st, 1938.

### Budget

The Board asked for \$45,000.00 for the year's work, but due to the conditions were obliged in November to ask for an additional appropriation of \$10,000.00 and have \$1449.91 in unpaid bills, to be asked for in March 1939, to balance our expenditure of 1938. The total of these items as listed constitutes our expenditure in the amount of \$56,519.24, as against \$49,715.66 last year, 1937.

The increase is due to several factors:—

Increase in Old Age cases

Increase in Mother's Aid cases

Closing of factories



Falling off of clamming through winter months

Slowness of W. P. A. to pick up workers in early part of year. (W. P. A. is employing a sizeable number at present time.)

In our appropriation are the amounts for Old Age, Mother's Aid and all Temporary Aid.

#### Temporary Aid

The Board aided 1266 families for a total of 4306 persons this year at the budget figure of \$56,519.24.

Mother's Aid	\$ 3,293.82
Old Age	15,209.38
Temporary Aid (in and out of town cases)	38,016.04
	<hr/>
	\$56,519.24

(Out of town cases are figured herein. Under Temporary Aid we give checks, grocery orders, fuel, rent and medical.)

#### Old Age Assistance

There are 95 cases on at the moment and several applications to be considered. So many people are misinformed as to the status of this form of aid, thinking it a pension and the checks being sent to us from the State and Federal Government. **This is NOT a pension and the law does not give a pension.** It is welfare, or as on the application blank, Public Assistance to deserving citizens in need of relief and support. The checks are made by the Town Treasurer in Ipswich, after proper pay-rolls have been submitted by the Welfare Department. The State and Federal Government help us on the cose of above, but the State amount has to be appropriated by the town and is in the tax levy, but we are reimbursed in December of same year for it.

#### Mother's Aid

The same set-up prevails in this branch of the work as on Old Age. We have 11 families and spent \$3293.82. There

are set standards in both set-ups and the State and Federal Governments have a voice in handling the affairs.

### Other Cities and Towns

Cases in other cities and towns are just as much a part of the Welfare Department as though they resided here in town. The Board has to pay the bills to the place of residence, if settlement is Ipswich. These cases are aided under Temporary Aid and Ipswich notified. We have no jurisdiction over them and can never tell how many we are going to have. We have people living here in Ipswich who have settlements elsewhere and the cities and towns are billed from Ipswich, just as we are billed from other places.

### State Audit

The Board had its records and billings audited and same covered a five-year period. A few recommendations were suggested, which we gladly accepted, and, all in all, withstood the audit very satisfactorily.

### W. P. A. Store

Reported elsewhere.

### Comments

The Board feels that it is doing all it can to keep the cost to the town as low as possible. Cases are investigated carefully and we are in constant touch with all the recipients. We welcome constructive criticism and advice.

We wish to thank the various Town Departments for their co-operation and courtesies extended. The Co-ordinator, Mr. Wallace, has worked with us in an endeavor to keep things at the lowest possible cost, as he always has. Mr. Wood of the Highway Department has been very kind in the use of his trucks, and Mr. Homans has employed our men whenever

there was an opportunity to hire them. The Police Department has helped us over several rough spots this year, which has been appreciated by the Board.

We wish to extend our thanks to Mr. Clifford Patten of the S. P. C. C. for his service rendered to the Board through 1938.

### The Infirmary

We thank Mr. and Mrs. Dorr for their co-operation in the management of the Infirmary, which is at all times efficient and satisfactory. We extend to the Citizens of Ipswich an invitation to visit the Infirmary at any time.

WALTER F. POOLE, Chairman,

CHARLES V. HILLS,

BESSIE F. DAWSON.

We regret the resignation of our board member, Charles V. Hills. He has been connected with the Board several years and we are going to feel his loss.

WALTER F. POOLE,

BESSIE F. DAWSON.

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## WELFARE DEPARTMENT

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### Appropriations—Expenditures and Reimbursements

Appropriation March	\$45,000.00
Appropriation November	10,000.00

Refunds	69.33	
	<u>\$55,069.33</u>	
Expenditures		\$55,069.12
Unexpended Balance		.21
		<u>\$55,069.33</u>
Unpaid Bills	1,449.91	1,449.91
	<u>\$56,519.24</u>	<u>\$56,519.24</u>

Gross Cost	\$56,519.03
Reimbursements from State & Other Cities & Towns	\$18,695.81
Net Cost to Town	<u>\$37,823.22</u>

#### Infirmary

Appropriation	\$6,000.00	
Expended		\$5,983.90
Unexpended Balance		16.10
		<u>\$6,000.00</u>
Gross Cost	\$5,983.90	
Reimbursements from sale of Produce and Board	\$2,225.03	
Net Cost to Town	<u>\$3,757.97</u>	

## REPORT OF THE BOARD OF HEALTH

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To the Citizens of Ipswich:

Following is a list of contagious diseases reported to the Board during the year:

Chicken Pox	7	Pneumonia Lobar	3
Dog Bite	3	Pulmonary Tuberculosis	3
German Measles	1	Scarlet Fever	10
Measles	5	Whooping Cough	17
Ophthalmia Neonstorum	1		

We are happy and fortunate to report this year such a low number of communicable disease cases. This no doubt has been one of the best in recent years. No serious cases developed, other than a slight increase in tuberculosis, which has been general throughout the country.

We have received a subsidy on all cases at the Middleton Sanatorium, which has helped greatly, although this department does not receive credit financially. The amount which the town will be reimbursed is approximately \$932.00.

This department held a tuberculosis clinic during the past year which proved very successful, and we recommend it be carried on annually.

Our bills on communicable diseases locally have been small, but people living outside having Ipswich settlement increased this expenditure materially.

Although quite a controversy developed over the cell block and lock-up room, which we condemned, we wish to commend the Board of Selectmen for the splendid improvements that have been made in remedying a deplorable situation. We still feel, however, that the Town should, at its first opportunity,



provide new quarters as conditions can never be right where they are located.

We feel a word of praise at this time is not out of order to Mr. Alex Gallant for his co-operation with this department, in handling the garbage contract for the past three years. We recommend that the garbage contract be let out for a period of three years, as it has proved most successful.

We thank all Town Officers and individuals who helped and assisted us in any way to make our work a pleasure.

Sewage conditions in the town of Ipswich have reached a serious state, and we feel that the time has come to place this issue once again before the people, perhaps for more careful consideration than ever before.

We asked the State Health Department to make a survey of sewage conditions in Ipswich, with a recommendation, which we have on file. The State Board of Health reported that conditions in Ipswich are exceedingly bad, and that sewage should be given major attention and consideration as soon as the town can possibly do so, with a view to installing a sewage system.

The Board of Health in Ipswich likewise conducted their own survey of sewage conditions.

During the past year we have been the targets for considerable criticism, with the claim repeatedly being made that we have not enforced the town regulations with regard to the regulation and disposal of sewage, sink drainage, etc.

It is only after the most careful consideration that your Board of Health submits that your present Board, and future Boards of Health, cannot hope to properly enforce the town regulations in this respect, under existing conditions. We refer to the rules and regulations regulating cesspools and septic tanks.

We respectfully urge that every taxpayer and resident of Ipswich consider and weigh carefully the questions we are setting forth below. We have no intention of indulging in personalities because the situation is altogether too general. Too many people in this community already are struggling along, trying to keep their equity in their home, for the Board of

Health to seize arbitrary powers and raise havoc by sweeping orders. The situation requires thoughtful study by every taxpayer and resident, and a genuine spirit of co-operation, to the end that a bad situation may be remedied in the immediate future if possible.

That you may gain some idea of the problems confronting your Board of Health, may we respectfully ask the following questions:

Are we to blame for conditions that started and have existed over a period of many years?

Are we to blame if departments in the past did not fulfill their duties?

Are we to blame if persons, owners and tenants lay pipes during and under the cover of darkness, directly or indirectly, into street drains, coach-basins, brooks and rivers?

Are we to blame if we do not know where these pipes are, that are emptying sewage into the places mentioned above?

Are persons who have bought houses in the past few years at fault when they bought homes in good faith, only to find later that they are law-breakers because they have no proper sewage disposal?

Should we, the Board of Health, enforce such laws when the Town officially is one of the major offenders, and that is precisely what the Board of Health is told.

Following is an example which happened recently. We have in mind an owner who was connecting his overflow from a septic tank into the street drain. He was told by the Board of Health agent that he had no right to do so. His answer was as follows: "When you make my neighbor and the Town do so, I will do likewise." Can you blame this property owner for taking such a stand, illegal though it is.

Should the Board of Health cause hardship to many taxpayers and owners who are on the verge of losing their homes, due chiefly to taxes and financial conditions here, by forcing them to install cesspools and septic tanks which would cost from \$75.00 to \$200.00?

Should the abutters of so-called Farley Brook be made to put in cesspools and septic tanks, and be criticized for conditions existing in Farley Brook today? We wish to say now that no twenty or thirty abutters could possibly cause the conditions existing today in Farley Brook. There are pipes and tributaries from everywhere leading directly or indirectly into Farley Brook, and nobody knows exactly where they come from, or much about them. Furthermore, are the abutters, and those entering so-called Farley Brook, any more law offenders than the persons, owners and tenement dwellers entering street drains, catch-basins, brooks and rivers, in other sections of this town. We say definitely "no."

We will state that the majority of people or property owners in the Town of Ipswich today, who are near or have access to the above places mentioned, are offenders of sewage laws.

We have received complaints on sewage and odors arising from just that, by owners and persons who themselves were and are daily offenders of sewage laws.

We have brought these facts before you, and into the open, so that these citizens can see the difficult position the Board of Health finds itself placed in.

However, if cesspools and septic tanks were being used today by those using other methods, we feel that conditions would be greatly relieved, and that it would improve the alarming conditions of our clamflats. If that were done there would be no need to advocate a sewage system for Ipswich at this time.

We feel that the facts must be faced, sooner or later, and that the Town of Ipswich officially should take the lead.

Respectfully submitted,

PAUL M. JODOIN, Chairman.

LAWRENCE M. KING,

FRANK L. COLLINS, M. D.

Board of Health



## REPORT OF MILK INSPECTOR, 1938

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To the Honorable Board of Health:

Gentlemen:

I herewith submit the following report for the year ending December 31, 1938:

Number of licenses issued to milk dealers	51
Number of samples of milk tested for butterfat	137
Number of samples of milk tested for total solids	115
Number of samples of milk tested for bacteria	98
Number of samples of milk tested for sediment	130
Number of times pasteurizing plants inspected	34

EBEN B. MOULTON,

Milk Inspector.

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## SANITARY AGENT'S REPORT FOR 1938

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To the Honorable Board of Health:

Gentlemen:

I herewith submit the following report for the year ending December 31, 1938:

Complaints received and investigated	151
Contagious disease cards posted	11
Notices sent to abate nuisances	15

Cesspool and vault licenses issued	1
Tallow and soap grease licenses issued	4
Licenses to keep pigs	4
Licenses to collect garbage	1
Licenses to sell oleomargarine	7
Licenses to manufacture ice-cream	2
Licenses to manufacture carbonated non-alcoholic beverages	1
Pasteurizing licenses issued	3
Milk producers' permits	18
Dairies inspected	18
Slaughtering inspected	2

EBEN B. MOULTON,

Agent, Board of Health.

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## REPORT OF INSPECTOR OF ANIMALS

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Board of Health,  
Ipswich, Mass.

Gentlemen:

I herewith submit my report for the year ending Dec. 31, 1938:

Number of cattle brought in from out of State	203
Dogs restrained	6
Dogs with rabies	1

Respectfully,

G. LORING WOODBURY,

Inspector of Animals.

## REPORT OF POLICE DEPARTMENT

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To the Honorable Board of Selectmen:

Gentlemen:

I have the honor to submit to you the report of the duties performed by the Police Department of Ipswich for the year ending December 31, 1938.

Total number of arrests:

January	22	
February	16	
March	25	
April	27	
May	34	
June	33	
July	36	
August	50	
September	22	
October	51	
November	20	
December	28	
Total Arrests	<hr/>	364

Classification of Crime:

Assault	14
Allowing improper person to operate	3
Carrying concealed weapon	1
Default	3
Disturbance of peace	12
Drunkenness	208
Evading train fare	4
Gaming machines forfeited	1
Leaving scene of accident, not making self known	4

Larceny	8
Manslaughter	1
Misappropriation of automobiles	2
Non-Support	12
Neglected child	3
Operating while under the influence of liquor	32
Operating to endanger	4
Operating without license	7
Promoting lottery	6
Speeding	2
Violation milk laws	1
Violation town by-laws	6
Violation clam laws	14
Violation road laws	1
Vagrants	15

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Total	364
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## Disposition of cases:

Appealed	2
Committed	24
Dismissed	5
Discharged	21
Filed	138
Fined	87
Forfeited	1
Probation	17
Pending	8
Released	29
Sentenced - Suspended	27
Turned over to outside Police	5

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Total	364
-------	-----

**Miscellaneous:**

Assistance rendered to persons in distress	31
Automobiles reported stolen	4
Automobile accidents investigated by police	59
Automobile licenses suspended-revoked	49
Automobile registrations revoked	38
Automobiles transferred	1629
Animals struck by automobiles	33
Ambulance calls	80
Building reported entered	32
Buildings found open and secured	74
Complaints investigated by police	2270
Children before Juvenile Court	0
Children lost, returned to parents	11
Committed to Danvers State Hospital	5
Committed to Grafton State Hospital	1
Dogs gassed-shot	70
Fire alarms answered	16
Hours special police duty	2270
Miles patrolled by cruising car	39768
Miles covered by ambulance	770
Persons struck by automobiles	18
Persons reported injured	76
Persons reported killed	3
Persons reported bitten by dogs	14
Stolen automobiles recovered	4
Street lights reported out	15
Summons served by police	78
Telephone calls in	4152
Telephone calls out	1577
Telephone calls, local	4088
Telephone complaints	498
Telephone calls from outside police	263
Telephone calls to outside police	230
Telephone calls from out of town	650
Warrants served by police	17

## Inventory of police department:

Automobiles	1
Badges	18
Clubs	7
Dragiron sets	1
Flashlights	10
Gas clubs	1
Gas guns	1
Hand cuffs	9
Pistols	8
Riot guns	1
Search lights	1

I wish to take this opportunity to express my views of the recent parking rules and traffic regulations which were put into effect by your Honorable Board and the voters of the town.

The police department have tagged some six hundred and fifty automobiles since July 1938 to January 1, 1939 for various violations and in some instances the same violator has received as many as three tags on different occasions for about the same offence. The greater percentage of cars tagged have been for violation of the one hour parking law, while others will insist in parking on Choate bridge, which in my opinion is the most dangerous spot we have to contend with. There are numerous operators, mostly local, who pay absolutely no attention to stop signs, which creates a very dangerous situation. Others pay very little attention to parking on side walks, restricted places and headed in the wrong direction. Car operators still use Elm Street, which is a one way street, to go in both directions and it is quite noticeable the number of cars that will turn around in front of the town hall, swing into Elm Street and go out on to South Main Street without any hesitation. It must be understood that Elm Street commences at the intersection of South Main Street and in going out of same, turning by the Savings Bank building is a violation and the violator could be

held responsible for any accident that might happen at that intersection.

The parking rules and traffic regulations are in effect and must be respected and obeyed and the police department is giving the public, through your Honorable Board, a last warning, that unless they are respected and obeyed in the future, that court action will be taken.

Respectfully submitted,

WILLIAM E. GARRETT,

Chief of Police

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## LIST OF JURORS

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Abbott, Charles E., 54 County Road	Leather Worker
Arthur, Charles M., Turner Hill	Superintendent
Bayley, Grover C., 2 Sawyer Street	Fisherman
Bayley, Samuel S., 28 Water Street	Fisherman
Beaulieu, Euclide, Kimball Avenue	Carpenter
Benedix, George W., 10 Maple Avenue	Clerk
Bennett, Percy, County Road	Real Estate
Blake, Howard J., 17 High Street	Undertaker
Bolles, Chester A., 15 Turkey Shore Road	Broker
Bouchard, George H., 21 North Main Street	Knitter
Bournazos, Anthony, 39 Estes Street	Clerk
Boylan, Arthur E., 80 Central Street	Clam Dealer
Brown, Jesse A., Essex Road	Farmer
Brown, Walter G., 109 High Street	Gardner
Canney, Charles C., 55 South Main	Lumber Dealer



Carey, Timothy F., 4 Mt. Pleasant Avenue	Clerk
Chadbourne, Llewellyn, Agawam Avenue	Machinist
Chapman, Albert W., Central Street	Chauffeur
Cole, Harmon, 36 High Street	Knitter
Cressey, Joseph T., Fellows Road	Farmer
Cromar, Wallace, 44 Market Street	Stone Cutter
Cronin, Frederick E., Maple Avenue	Grocer
Dodge, Raymond L., 6 Hovey Street	Painter
Dolan, Harry M., 4 Hovey Street	Salesman
Dunbar, Horace, Newmarch Street	Janitor
Dupray, Wilbur E., 9 High Street	Produce
Ewing, Earl M., 31 County Street	Clerk
Gordon, George F., Essex Road	Florist
Grenache, Joseph A., High Street	Salesman
Halligan, Albert N., 9 County Street	Fisherman
Heard, Roger A., Linebrook Road	Farmer
Hebb, Horace E., 71 High Street	Carpenter
Henderson, Walter E., 6 Warren Street	Salesman
Hills, John P., 73 Central Street	Knitter
Hills, Robert D., 41 High Street	Knitter
Hodgkins, Richard S., 76 East Street	Clerk
Horsman, Thomas W., 4 Brown Street	Mill Operator
Howe, Lincoln F., High Street	Laborer
Jewett, Maynard C., 19 Fruit Street	Clerk
Kobos, John A., 16 Peatfield Street	Clerk
Levesque, Laurien A., 39 Topsfield Road	Clerk
Mansfield, John G., 120 High Street	Customs Inspector
Marcorelle, Joseph L., 7 Pleasant Street	Clerk
Mayes, George H., Eagle Hill	Clam Dealer
Morin, Joseph W., 16 Lafayette Road	Truck Driver
Mosher, Albert E., 10 East Street	Machinist
Murray, Edwin P., 5 Warren Street	Roller Operator
Nason, Clyde A., 7 Maple Avenue	Salesman
Perkins, Francis J., 1 East Street	Janitor
Reedy, Guy A., 25 Kimball Avenue	Mason
Riley, John J., Linebrook Road	Laborer



Roper, Harold G., Kimball Avenue	Knitter
Ross, Francis G., 73 High Street	Salesman
Ross, Walter P., 51 East Street	Crossing Tender
Sheppard, Lionel., Labor-In-Vain Road	Boat Builder
Smith, Frank E., Mill Road	Farmer
Somers, Henry., 3 Granite Court	Clerk
Spencer, Bernie E., 115 High Street	Machinist
Stevens, Frank A., 10 Brown Street	Plumber
Stone, Ernest, 5 Hovey Street	Superintendent
Wallace, Brainard C., North Main Street	Manager
Wegzyn, Stanley, 35 Linebrook Road	Machinist
Whittier, Ross H., 10 Linden Street	Collector

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## REPORT OF PARK COMMISSIONERS

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To the Citizens of Ipswich:

The Board of Park Commissioners herewith submit their annual report.

During the past year the usual routine work required of the park department has been carried on in a systematic manner. The fairly regular rainfall during the summer months prevented the burning so often seen during dry spells on a great majority of our greens.

No new work has been attempted by the department this year, as the Commissioners have felt that strict economy might be practiced in order to assist in keeping taxes as low as possible. There was, however, a considerable amount of work that might have been done if the necessary funds had been available.

Tulips were planted again in the several flower beds in Market Square, the Memorial Plot, South Common, and Giles Firmin Garden. As usual, one variety was selected for all beds.

It might be wise at this time to mention some of the improvements which should be started at such time as the financial condition of the town warrants. Due to the resurfacing of South Main Street in recent years, the old ball field is much lower than the surrounding ground. As a result, during rainy spells when the ground is frozen this area is flooded with water. The same condition holds true during the summer months, which makes it rather difficult to properly care for during wet seasons. This ground should be filled in to a depth of several inches with loam and seeded down at some future date. Nearly all of the South Common is in much the same condition for the same reason, and should be treated likewise. As this project would run into a considerable sum of money, a special appropriation would be necessary to carry it out, and the Commissioners feel that the running expenses of the town are high enough at the present time without requesting an additional sum of money to do this work immediately.

Last winter a considerable amount of brush cutting was accomplished on Dow Park through welfare assistance. Nevertheless, each year a great deal of brush rapidly grows up into the roadways to interfere with the passage of visitors who wish to enjoy the natural beauties to be found here. As only a small amount of money can be spent from the annual budget on this ground, much of the necessary maintenance must be neglected.

Another chance for improvement on this property is in the maintenance of the roadway which encircles the entire area. From time to time, cinders have been available from various sources which have been used as a roadbed. However, only a small amount of this work has been done in recent years as it seemed that other work was of greater importance.

Due to the decrease in the number of horses in this age, the water fountain at the South Common was not in operation this year. As it was seldom patronized by beasts of burden, it was

thought best to discontinue its use, especially where thoughtless persons seriously abused the privilege given to the owners of animals by depositing all kinds of refuse in the water. This made a very unhealthy condition in and around the fountain and the Commissioners decided to discontinue it.

The various pieces of equipment in the department are in good condition, and we are prepared to carry on the usual routine work another year.

Respectfully submitted,

C. GARDNER CAVERLY

HENRY S. BOWEN

SAMUEL C. GORDON

Park Commissioners

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## REPORT OF MOTH SUPERINTENDENT

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To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my fifth annual report as Superintendent of Moth Suppression.

Again this year the Gypsy moth did considerable damage in one or two sections of the town. It is encouraging to report, however, that defoliation was far less widespread than during the previous year. One factor that contributed largely to the very noticeable decrease was the good work performed by the W. P. A. crew throughout many badly infested areas.

Although the project existed for only three months, excellent results were obtained where creosote was applied to the egg clusters. Forty-six men and a foreman went through the badly infested territory painting all the eggs that could be found. This method of procedure has long been recognized as an intelligent one in the suppression of the Gypsy moth.

The Broadtail moth has varied but slightly during the past few years, the most serious problem being the Plum Island territory, of which there are approximately 1200 acres in all. A considerable portion of this land is supporting plant life upon which the Broadtail feeds in a ravenous manner. Fortunately, most of this growth is of a low growing nature, which does not require the employment of men with the ability to climb trees. As a result, through the persistent efforts of the Department each year, the Broadtail has been kept pretty well under control in this section. Within the more thickly settled parts of the town and the rural section, no serious outbreaks have occurred, due to the fact that a thorough inspection of all private property is made each year by the Superintendent, and any webs of this insect pest that are found, are promptly cut and burned.

The Elm Leaf Beetle gained considerable headway during the past year. Many of the elms within the interior of the town were partially affected by late July. An appreciable increase in numbers can be expected next year, and the department will have a hard fight to keep the anticipated number down to a minimum. It is more than likely that a second spraying will be necessary on a great many of the public shade trees in order to check a possible second brood.

The Satin moth and the canker worm are at present at low ebb. The usual spray program tends to keep them fairly well in check. However, we sometimes find the latter to be rather destructive.

The Tent caterpillar situation was not serious this year



on the public highways. Private property likewise showed somewhat of a decrease in abundance.

For two years our willows have been attacked by the Willow beetle, which has been accompanied by the blight. Without a doubt, many of the old willows are doomed because of two successive attacks from these sources. The Willow Beetle alone can be easily controlled through the timely application of a poison spray, but control measures for the blight, when severe, call for several applications of a fungicide at regular intervals. This is necessarily a costly procedure and only a very limited amount of such work can be performed by the Department during the years when the blight is bad.

The new shade tree sprayer purchased last Spring performed excellent work during the year. As the machine was mounted on skidboards, it could be rolled on and off the Dodge truck conveniently. Spraying operations at distant points were brought much nearer town due to the comparative speed that could be used in reaching such points. Less time was also lost in returning to hydrants and fire-holes for filling operations.

I feel that it is imperative for me to ask for a new 1½-ton truck this year to transport such a large and heavy piece of equipment as the new shade tree sprayer. The old Dodge has finished eight years of splendid performance for the town, and it is not equal to carrying such a heavy load again next year. It has been necessary for me to expend large amounts of money during the past three years in the way of repairs on the machine in order to keep it in a serviceable condition, and I seriously question the wisdom of doing so again this year. I would recommend purchasing a truck of similar size and capacity.

Although a new truck would cost slightly less than \$1000.00, the annual moth budget for next year would still be approximately \$400.00 less than the amount asked for last year. This would be due primarily to the reduction in costly repairs to the old truck and to the increased efficiency and the saving of time in labor operations afforded by the new sprayer.

Again this year I have attended both the winter and sum--

mer meetings of the Massachusetts Tree Wardens and Moth Superintendents, and have gained some valuable information

Respectfully submitted,  
from the same.

C. GARDNER CAVERLY,

Moth Superintendent.

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## REPORT OF TREE WARDEN

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To the Citizens of Ipswich:

I herewith submit my fifth annual report as Tree Warden:

Until the latter part of September the routine work of this department was performed in practically the same manner as in previous years. Dead and decaying branches were removed from a large number of trees on some of our rural streets, where heretofore only a small amount of preservation work could be carried on. Some attention was also given to certain trees within the interior, where it was most needed.

During the year, a considerable amount of line clearing was done as usual for the Electric Light Department, the Fire Department and the Telephone Company. This work consists of removing such limbs as are causing line trouble, with as little injury to the trees as possible.

The hurricane of September 21 laid waste and destroyed many fine shade trees throughout the entire town. Of large, mature trees, 132 succumbed to the ravages of the storm. Of this number, 40 blew down inside the town, and 92 in the rur-



al sections. This number does not include many small seedling trees that were either broken off by the force of the wind, or destroyed by larger trees falling upon them. No particular species seemed to be immune from the hurricane. Oaks, elms, maples, ash, poplars, willows, lindens and others gave up in rapid succession as the storm progressed. Our loss may seem to have been great at the time, but after visiting nearby cities and towns and seeing the vastly greater number of shade trees blown over, and the large amount of property damage sustained, we can say truthfully that Ipswich was most fortunate to escape with so little comparative damage.

It might be well to mention here that practically the only damage caused by public shade trees falling upon private dwellings occurred at the home of Mr. and Mrs. Harland Burke on Market street, and the house owned by Mrs. Bertha Austin on East street. Our sympathies are extended to both parties for damages sustained. It was indeed most fortunate that no fatalities resulted from falling trees or branches.

Shortly after the hurricane, through the efforts of Mr. Brainard C. Wallace, an allotment of over \$9000 was obtained from the government for rehabilitation purposes. A crew of W. P. A. men were put to work sawing up the branches and trunks and removing the stumps as rapidly as possible. As the work was necessarily rather slow, it took two months to practically complete it.

Unfortunately there was one serious drawback to the work. The number of men who were able to climb high trees was greatly lacking. As a result, the work of topping the large trees progressed in a very slow manner. This fact in turn, slowed up the speed of the ground crew who were unable to saw down a tree until its topmost branches were removed. Due to this complication, there was a small amount of work still unfinished when the men were taken off the project the middle of December.

Many new injuries can be expected to appear among our trees in the near future, and a large portion of them will un-

doubtedly be able to trace back to weaknesses caused by the severe strain of the hurricane.

Our next problem will be to replace as many trees as it may seem practicable. A great many that were lost were standing on locations that interfered more or less with the busy traffic of the present day. Others were old and can be safely supplanted by younger, thrifty trees.

I wish to take this opportunity of thanking the Board of Selectmen and the Superintendent of Streets, Mr. Wood, for their valuable assistance and wise counsel during such a critical time.

Respectfully submitted,

C. GARDNER CAVERLY,

Tree Warden.

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## REPORT OF THE FOREST WARDEN

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To the Board of Selectmen:

Gentlemen:

I submit herewith the report of the Forest Warden for the year ending December 31, 1938.

Wood, Brush and Grass Fires .....	29
Acres Burned Over .....	35

The following supplies are now on hand:

Pump Cans .....	14
Fiber Brooms .....	30
Shovels .....	10

We were fortunate this year in having a wet season, which helped to prevent many wood and grass fires. Also, many of the people of the town cooperated with us in having the grass surrounding their houses burnt over. We wish to thank them for their cooperation, and hope that any one wishing to have their land burnt over will notify the Forest Warden. We shall be glad to furnish the apparatus and payment need only be made for the work of the men.

Respectfully submitted,

GEORGE W. BROWN,

Forest Warden.

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## REPORT OF CLAM COMMISSIONERS

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To the Board of Selectmen:

The condition of the clam flats is good. In fact they are in as good a condition, if not better, than in many years. There are plenty of small clams in the flats and we are in hopes that many of these will be transferred under a large W. P. A. project that is now in operation. Market conditions have changed to such an extent in the last few years that it leads one to believe that clamming is poor. A few years ago a clam-digger could go on the flats and dig any kind of clam and find a market for it. Today he must dig a certain kind of clam. It must be of a certain size and color and of course that makes difficult digging.

This board has no control over market conditions, despite the fact that some would lead you to believe we do.

We are again faced with the green crab menace. This situation was so bad this last year that we requested the services of a State biologist. He spent several days in Ipswich and he found that the crab menace had reached dangerous proportions and recommended immediate action, which resulted in a W.P.A. project.

We experimented with several small beds of clams this year on flats that have never been known to produce clams, and we are pleased to report that they were successful. We hope that this work will be carried on this next year in a larger way.

Our closed area was not as successful this year as usual, due to the fact that there are too many small clams in it. We hope that the project now in force will greatly improve these conditions before next year.

At a special Town Meeting held last fall it was voted to abolish the present Board of Clam Commissioners. We do not believe that this is a wise move. It does not seem reasonable to us to take an industry as large and as valuable to the Town of Ipswich as the shellfish industry and toss it into one man's lap to gamble with. We believe that a committee should be appointed by the Town Meeting to make a careful study of the industry from all angles and report back before any action is taken. As this board is through at the annual Town Meeting we wish at this time to thank everyone who helped in any way, "back through the years," to make our work successful.

We are pleased to report that violations of the shellfish rules the past year were very few.

We wish to thank most kindly the Board of Selectmen for the wonderful co-operation that they have always given us.

HENRY SHAW, Chairman

HENRY S. BOWEN,

THOMAS R. ROBERTS,

Clam Commissioners.

## REPORT OF SEALER OF WEIGHTS AND MEASURES

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To the Honorable Board of Selectmen:

Gentlemen:

I have the honor to submit to you the duties performed by the Sealer of Weights and Measures from January 1, to December 31, 1938, inclusive.

Scales	Adjusted	Sealed	Con- demned
Platform scales over 10,000 lbs.	1	5	
Platform scales 5 to 10,000 lbs.	1	1	1
Platform scales 100 to 5,000 lbs.	6	25	
Counter scales 100 to 5,000 lbs.	2	8	
Counter scales under 100 lbs.	1	18	
Beam scales 100 to 5,000 lbs.		3	
Beam scales under 100 lbs.		1	
Spring Scales 100 to 5000 lbs.		1	
Spring scales under 100 lbs.	7	32	3
Computing scales under 100 lbs.	5	35	2
Personal weighing scales (slot)		10	4
Prescription scales	1	4	
Jewelers' scales		1	
<b>Weights</b>			
Avoirdupois	32	226	7
Apothecary	4	79	
Metric		14	
<b>Volumetric Measures</b>			
Liquid measures over 1 gallon		12	
Liquid measures 1 gallon and under		88	3
Oil jars		6	
Fuel baskets		33	



**Automatic Liquid****Measuring Devices**

Gasoline pumps		51	2
Stops on pumps	2	133	
Oil pumps	1	2	
Tank truck meter systems	3	7	
Grease measuring systems		7	

**Linear Measures**

Yard sticks	4
Tapes	2

**Leather Measuring Machines**

Power Machines	5
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Totals .....	66	813	22
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Trial weighings and measurements of commodities sold or put up for sale:-

	Total number tested	number correct	number under	incorrect over
Beans	4	4		
Bread	74	44	12	18
Butter	37	17	13	7
Coal in (bags)	8		8	
Dry commodities	13	9		4
Fruit & vegetables	15			15
Lard	10	10		
Liquid Com. (oil)	721	721		
Meat & Provisions	8	5	3	
Milk bottles	400	400		
Sugar	52	52		
Ice cream containers	300	300		
Totals	1642	1562	36	44



During the year I have worked some part of 207 days and have put in a total of 691 hours. State Inspector Jones has worked with me five full days and a part of six more days. His experience and instructions have aided me greatly and I wish to thank him through the State Director of Standards for their co-operation. 12 out of Town peddlers were stopped and inspected as to proper scales, plates, and licenses. 25 complaints were received during the year, 1 coming through the local Police Department and 1 coming from the State Department; 17 fish, ice cream, and meat peddlers' and 1 transient vendor licenses were signed by me; 4 sets of privately owned bath scales, and 2 sets of privately owned gas pumps were examined. I have been on business matters to Newburyport, Beverly, Boston, and twice to Danvers. I also sealed 40 automatic measuring devices.

You will note in looking over the annual reports during the past twenty years that there has been a decided drop in kerosene tanks and stops on pumps. The reason for this is because of electrical pumps and also the delivery of fuel by trucks over the meter system. In comparing reports I find a drop on certain kinds of scales, the reason for this is because a large amount of food comes all done up in packages with the weight stamped on the wrapper. Of course this means the additional work of reweighing commodities sold or put up for sale, of which you will find in my report.

I have collected and turned over to the Town Treasurer \$107.30 of which \$103.20 was for sealing fees and \$4.10 adjusting charges. During the past twenty years this has been the highest collection ever received for this work. I feel quite positive that figure will be increased in the year 1939 in spite of the fact that some of our larger businesses have closed and moved out of Town. The work in this Department is increasing year by year and eventually the State will demand a full time man for this work. At all times I have tried to be accommodating.

In condemning 22 devices for weighing and measuring during the year I was not too harsh, and the owners of these

various devices were well aware that their usefulness was gone. Before condemning, they were always given a chance to have them repaired but, in most instances they had gone beyond the repairing stage.

The conditions in my office are very bad. If the wind is blowing to any extent it is impossible for me to use my small balances, and I cannot test liquid measures on account of not having a sink and running water. The plaster is falling down and it needs repairing very badly.

I wish to take this opportunity to thank the Honorable Board of Selectmen for their consideration in appointing me as Sealer of Weights and Measures and I also wish to express my appreciation for the co-operation which I received from the various Town officials and departments.

Respectfully submitted,

WILLIAM J. H. EWING,

Sealer of Weights and Measures.

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## REPORT OF THE SUPERINTENDENT OF STREETS

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To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the annual report of the Highway Department for the year ending December 31, 1938.

Of the one hundred and twenty-two streets, each street had a different problem to contend with. The sidewalks that were built of cement have needed very little maintenance. The gravel sidewalks are continually causing a maintenance cost.

The street cleaning problem grows more each year. The business section has been swept two or three times a week as the conditions needed; other streets were cleaned at different times. The men sent in by the Welfare Department have made it possible to do a great deal more street cleaning, gutter work, and cleaning sludge from catch basins, than could have been done by the regular department.

Sixty-six streets were graveled and gravel patched; fifty streets were scraped after the rains and when needed. Five streets were widened. It was necessary to cold patch fifty-six streets. Tar and asphalt were applied to forty-four streets.

Other routine work of the department for the year was to repair washouts after heavy rains, replank in sections two bridges, and guard rail repairs to four bridges. Some street marking signs were erected and made up, painted and repaired. Traffic work seems to be an item that increases every year.

The department transported food and materials to and from different places for the Welfare Department. Minor repairs were made at the wharf.

Care of the clam shells has taken a great deal of attention. Although a very good dumping place has been laid out by the Board, some of the people dumping the shells insist on dumping on the sides of the roads and on the highways.

On Market Street where the sidewalk was narrowed up it was necessary to widen the street with a six inch layer of stone, and an application of a binder asphalt was applied to bind the stone. The width varied from two to six feet; the length was approximately four hundred feet long.

The heavy rains this year caused a great many washouts and kept the department very busy during the heavy rains filling up the bad places that were gouged out of the sidewalks and streets. A great deal of scraping was necessary on the graveled roads because of the unusual wet season, to eliminate pot holes in the roads.

In the Spring when the frost was coming out of the ground, it was necessary to gravel a number of places in a hurry

so that they would be passable. The worst conditions were: Avery Street, Boxford Road, Blaisdell Terrace, Gravely Brook Road, Leslie Road, Mitchell Road, Newbury Road, Old England Road, Old Right Road, Mile Lane, Pineswamp Road, Sagamore Road, and Vermett Court. Later, when we could find the time, we put more gravel on these streets named, and graveled additional streets such as a section of Brown Square, a section of Brownville Extension, Payne Street, Locust Road, Spring Street, Paradise Road, Summer Street, the rear of the Town Hall, and Willowdale Road. Thirty-three of the other streets were gravel-patched.

In our drainage system, a number of streets had to have different readjustments or extensive clean out work done. One bad condition on Liberty Street was changed where the roots of the trees clogged the old stone culvert and retarded the flow of the water. In this case, the old stone drain was renewed with a clay pipe. Summer Street also had trouble with tree roots clogging the drain. A clay pipe culvert on Argilla Road beyond the Argilla Farm was replaced with corrugated pipe. On North Gate Road an old stone drain had to be rebuilt with a corrugated pipe. A stone culvert near Mr. Sidney Perley's residence on the Linebrook Road had to be replaced with corrugated pipe. On the upper end of Spring Street, two culverts had to be installed to eliminate bad conditions there. Sixteen other drains had to have different kinds of repairs. Ten different catch basins had to be raised or lowered, so that they would care for the water properly. A manhole was installed in the sidewalk on the corner of Mineral and High Streets where we have had a lot of trouble from debris clogging up the pipe in the winter time. Another manhole was installed on Central Street in front of the Fire Station, right over the old covered brook. These manholes save digging up the streets where trouble occurs at these points, which has happened a number of times in the past. A side drain was installed on Brownville Extension which should improve a bad condition that has existed there every Spring when the frost was coming out of the ground.



Because of the frost action, it was necessary to scarify and roll sections of ten streets, that they might be smoothed out and made passable.

38918.2 gallons of Asphalt and Tar were used on maintenance of streets this year, including 1488 gallons of K. P. tar, 2240 gallons of Cutback (Asphalt), and 3165.2 gallons of Emulsion, that were used to mix cold patch for filling holes in the streets.

The tar and asphalt was used on the streets and roads as follows:

Argilla Road, 750 gals.; Avery Street, 2095 gals.; Brown Square, 550 gals.; Brownville Avenue, 1832 gals.; County Street gutters, 494 gals.; East Street gutters, 245 gals.; Elm Street, 467 gals.; Estes Street, 660 gals.; Fairview Avenue, 846 gals.; Farley Avenue, 668 gals.; Fellows Road, 1408 gals.; Highland Avenue, 600 gals.; Kimball Street, 411 gals.; Kimball Avenue, 1198 gals.; Lafayette Road, 734 gals.; Liberty Street, 880 gals.; Linebrook Road, 3267 gals.; Linden Street, 1150 gals.; Locust Street, 1000 gals.; Manning Street, 880 gals.; Meeting-House Green, 200 gals.; Mitchell Road, 1020 gals.; Mt. Pleasant Avenue, 1050 gals.; Market Street, 600 gals.; Newmarch Street, 510 gals.; North Main Street, 3082 gals.; Payne Street, 700 gals.; Perley Avenue South, 542 gals.; Pleasant Street, 792 gals.; Poplar Street, 865 gals.; Prescott Road, 260 gals.; Putnam Road, 301 gals.; Riley Avenue, 234 gals.; South Main Street one way, 396 gals.; Spring Street, 420 gals.; Summer Street, 1538 gals.; Town Hall Drive, 200 gals.; Topsfield Road, 900 gals.; Ward Street, 222 gals.; Wayne Avenue, 374 gals.; Warren Street, 434 gals.; Water Street, 1803 gals.; Willowdale Road, 529 gals.; Wood's Lane, 1284 gallons.

Eight of these streets had never been oiled or tarred. The Works Progress Act project of graveling Avery Street, Mitchell Road, and Water Street improved them a great deal. Asphalt and tar were applied to save the gravel and to improve the riding conditions. Highland Avenue, Locust Street, Summer

Street, Willowdale Road, and a section of Brown Square were graveled and then an application of tar and asphalt was applied, improving the travelling conditions on these roads considerably.

The three new streets accepted by the Town are in very good shape at present. They are Masconnomet Road, Currier's Park, and Nabby's Point Road. Masconnomet Road was graded and graveled by Miss Valina Porter, Nabby's Point Road was graded, drained, graveled, and oiled through a W.-P. A. project. Water was also installed on this street. Currier's Park was drained, graveled, and oiled by the Chapter 500 funds.

The W. P. A. Drainage Projects installed in 1938 have been a big improvement to the streets upon which they have been installed, the streets being Spring Street, East Street, Wainright Street, Hovey Street, Highland Avenue, County Street, Green Street, Manning Street, and sections of Central, High, and Mineral Streets. These drainage projects will drain the water from the streets a great deal faster now, and will eliminate the health and traffic hazards that existed before.

W. P. A. Farm-to-Market graveling projects have certainly improved the bad conditions that existed on the streets graveled, and should last for a number of years to come, providing the traffic does not increase too much for them. These streets were Mitchell Road, Avery Street, Waldingfield Road, North Gate Road, and a section of Candlewood Road.

The special appropriations on the Neck Road and Candlewood Road made it possible to put Pea Stone on the Neck Road, and to put three inches of stone on a section of Candlewood Road. The pea stone top on the Neck Road should be good for four or five years at least. The section of Candlewood Road between Essex Road and Fellows Road, upon which we put the three-inch layer of stone has improved a very bad condition that existed there. This short section should care for the traffic conditions there for the next fifteen or twenty years.

Mill Road was improved a great deal through the Chapter 90 Allotment. The grades were changed a little, bad material was excavated, and an average of a foot or more of good gravel



was then added where needed. An average of three inches of stone was then added, with a two-inch course of Class I Bituminous Concrete laid as the riding surface. This Class I Bituminous Concrete makes a smooth, quiet, non-skid riding surface. Culverts and drains were put in where needed, and the slopes were loamed, ready for seeding in the Spring.

Unfortunately, there was some misunderstanding with the County on the Topsfield Road, Chapter 90 Allotment, as it was delayed until very late in the fall, so that drainage work was about all that was accomplished this fall on Topsfield Road.

I recommend that we continue the Chapter 90 work this year on Topsfield Road.

I want to take this opportunity to thank the public and all of the departments that have co-operated with the Highway Department in the past.

#### TABULATION OF TIME EQUIPMENT WORKED, 1938

Equipment	Miles	Hours	Gals. Gas	Qts. Oil
Old Truck No. 1	3927	728	631	30½
Old Truck No. 2	5229	794½	627	43
New Truck No. 1	7186	1488½	1152	53
New Truck No. 2	6676	1438½	805	38
Grader Rome	2342	1033	2091	98
Fordson Tractor No. 2		74	114	10
Cletrac Tractor		261	472	7
Loader		120	44	
Roller		552½	899	12
Mixer		227½	82	
Tractor No. 1		51	94	14

Equipment	Hours Plowed	Other Hours	Rate	Total
Old Truck No. 1	94		\$2.50	\$235.00
Old Truck No. 1		634	1.00	634.00
New Truck No. 1	50		2.50	125.00
New Truck No. 1		1438½	1.00	1438.50
Old Truck No. 2	80½		2.50	201.25
Old Truck No. 2		714	1.00	714.00
New Truck No. 2	63		2.50	157.50
New Truck No. 2		1375½	1.00	1375.50
Fords'n Tract'r No. 2	57		2.00	114.00
Fords'n Tract'r No. 2		17	1.00	17.00
Cletrac Tractor	247½		3:00	742.50
Cletrac Tractor		13½	1.50	20.25
Loader		120	.50	60.00
Roller		552½	1.50	828.75
Fords'n Tract'r No. 1	32		2.00	64.00
Fords'n Tract'r No. 1		19	1.00	19.00
Grader Rome		1033	1.50	1549.50
				<hr/>
				\$8,295.75

### INVENTORY, DECEMBER 31, 1938

1 pair blankets	\$ 2.00
1 cart, two-horse	25.00
1 cart, watering	50.00
6 drags, road	250.00
1 drag, stone	10.00
1 forge and anvil	35.00
7000 ft. snow fence	900.00
1 grader Whier	300.00
1 grader Rome	4000.00
1 kettle tar	35.00
1 loader, gravel	700.00
4 machines, road	250.00

1 mixer, cement	300.00
1 plow, road	25.00
5 plows, blade snow	800.00
1 plow, V-shaped for truck	150.00
1 plow, V-shaped for tractor	1000.00
1 plow, sidewalk snow for tractor	200.00
5 plows, sidewalk snow	375.00
1 roller, stone two horse	25.00
1 roller, gasoline	3500.00
1 sweeper, two horse	100.00
5 screens, gravel	30.00
1 shovel, scoop tractor	20.00
1 tractor, Fordson	100.00
1 tractor, Cletrac	2500.00
2 trucks, dump	1800.00
1 truck, pickup	400.00
1 wagon, oil	50.00
1 sanding machine	75.00
	<hr/>
	18007.00
Other tools and supplies	3461.25
	<hr/>
Grand Total	\$ 21468.25

Respectfully submitted,

FRANCIS E. WOOD,

Superintendent of Highways.

## REPORT OF THE FIRE DEPARTMENT

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To the Board of Selectmen:

Gentlemen:

The following is the report of the Engineers of the Fire Department for the year 1938.

There were:

28 Bell Alarms

73 Still Alarms

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101 Totals Alarms. Compared with 139 last year.

Including:

29 Grass and Woods Fires

7 House Fires

10 Dump Fires

19 Chimney Fires

1 Oil Burner

2 Oil Stoves

6 Automobile Fires

4 False Alarms

2 Calls to River

21 Miscellaneous

Alarms sent in from street boxes ..... 13

Alarms transmitted from station ..... 15

Engine 1 made 14 runs

Engine 2 made 33 runs

Engine 3 made 51 runs

Ladder truck " 44 runs

Total mileage 275.1 miles.

4,120 feet of 2½" hose laid

300 feet of  $1\frac{1}{2}$ " hose laid  
448 feet of ladders used  
300 gallons of water used from boostertanks  
25 gallons of chemicals used

Brooms used 15 times  
Engine 2 pumped 3 hours  
Engine 1 pumped  $2\frac{1}{2}$  hours

1 two wheel chemical tank at Little Neck.

At the present time the apparatus consists of:

Engine 1 500 gallons White pumping engine  
Engine 2 1000 gallons Seagrave pumping engine  
Engine 3 150 gallons Ford Combination  
Ladder truck with about 300 feet of ladders

Each piece is equipped with a booster tank and suitable equipment to handle them.

Tank capacity:

Engine 1 40 gallons with 100 feet  $\frac{3}{4}$ " hose  
Engine 2 100 gallons with 200 feet  $\frac{3}{4}$ " hose  
Engine 3 200 gallons with 400 feet  $\frac{3}{4}$ " hose on two reels  
Ladder truck 150 gallons with 300 feet  $\frac{3}{4}$ " hose

We have purchased this year 150 feet of  $2\frac{1}{2}$ " hose, 100 feet of  $1\frac{1}{2}$ " and 200 feet  $\frac{3}{4}$ " booster line hose, so that we have at the present time:

4500 feet of  $2\frac{1}{2}$ " hose  
1000 feet of  $\frac{3}{4}$ " booster  
650 feet of  $1\frac{1}{2}$ " hose

The fire alarms system consists of 23 street boxes, 1 transmitter, 1 air compressor, 1 air whistle, 1 whistling machine with batteries and all other equipment needed to maintain it in good working order.

We recommend the purchase of new hose this year and would like to replace the large doors in the apparatus room with overhead doors.

We feel that the bill for fuel for the oil burner to heat the building is too large and that it would be advisable to replace it with an automatic stoker which would reduce the bill one-half, according to those who have had experience with them.

According to the vote passed at the last annual town meeting appropriating \$2000 for the purchase of a new piece of apparatus to replace the old Engine 2, such a machine was purchased and placed in commission in May—a Ford truck chassis with a body capacity of 1000 feet of  $2\frac{1}{2}$ " hose and 500 feet of  $1\frac{1}{2}$ " hose and a compartment for brooms and shovels, also in front of the body is a tank for water, capacity of 200 gallons, two hose reels with 200 feet of  $\frac{3}{4}$ " hose each, and a 150 gallon capacity pump, also 7 Indian pump cans mounted on the side of body. This machine is used to answer all alarms and is especially equipped to handle grass and brush fires and is a valuable addition to our equipment. This new piece of apparatus is known as Engine 3.

We are pleased to report the smallest loss by fire this year that we have had for a long time—the total loss being \$4,314.75 divided as follows:

\$2,285.20 on buildings

\$2,029.55 on contents

Total insurance on this property was \$184,800.00 and the amount of insurance paid was \$4,064.75.

The average yearly loss for the previous five years was \$23,841. so you see that we made a very good showing this year.

This small loss may be accounted for in part anyway to good luck in not having a fire start in a bad place and get going good before being discovered and to the response of the men and apparatus when they receive the alarm, and the fact that each machine is equipped with a booster tank and can go to work on the fire at once before it gets a good start, without having to lay a hydrant line thereby saving valuable time.



Semi-annual inspections of our school buildings by the chief during the last two years have helped improve the house-keeping conditions in regard to fire hazards. Inspections of the buildings in our business district for fire hazards have been limited although we feel that what we have done has done some good.

Our efforts along the line of fire prevention have been very limited and we hope that our newly organized Chamber of Commerce will help us in our program this year as such organizations in other places have been active and quite a factor in fire prevention activities.

We are having a fire alarm tapper and indicator installed at Police Headquarters at the Town Hall for the purpose of giving the officers there a chance to get an early start to the location of the fire to help control traffic and help in rescue work if necessary. Automobiles racing to fires and parking where they will be in the way of the firemen may be prevented by the prompt arrival of the officers.

We wish to say at this time that we appreciate very much the splendid cooperation of our Police Department during the past year in the work that we have been called upon to do.

Respectfully submitted,

EDWARD H. SMITH

LIONEL SHEPPARD

SAMUEL W. ATHERLEY

Board of Fire Engineers.

## REPORT OF THE FEDERAL SURPLUS COMMODITIES DIVISION

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To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my report of the activities of the Federal Surplus Commodity department for the year ending December 31st, 1938.

During the year we have disbursed 231,066 pounds of foodstuffs, 18,020 cans of food, and 9501 articles of clothing.

At the present time we have 375 cases representing 1569 persons.

That this department of the government has been a big asset to the town there can be no question.

I wish to thank Co-ordinator Brainard C. Wallace, and Miss Bessie F. Dawson of the Welfare Board for their hearty co-operation.

The distribution of the commodities was as follows:

Women's dresses	1157	Overall jackets	56
Women's bloomers	380	Layettes	27
Women's slips	584	Wheat flour	40,644 lbs.
Women's skirts	93	Graham flour	6,780 lbs.
Women's nightgowns	467	Potatoes (white)	23,350 lbs.
Women's smocks	14	Potatoes (sweet)	4,116 lbs.
Women's coats	8	Apples	20,381 lbs.
Girls' dresses	832	Pears	4,488 lbs.
Girls' bloomers	234	Prunes	1,918 lbs.
Girls' nightgowns	715	Rise	8,000 lbs.
Men's pajamas	526	Raisins	3,450 lbs.
Men's undershirts	60	Wheat cereal	5,684 lbs.
Men's shirts	1285	Beans	13,208 lbs.
Men's pants	425	Oranges	36,810 lbs.

Boys' shirts	180	Lard	1,980 lbs.
Boys' blouses	93	Beets	3,800 lbs.
Boys' suits	389	Celery	6,437 lbs.
Boys' union suits	192	Dried apples	3,080 lbs.
Boys' pants	316	Cabbage	16,850 lbs.
Women's and Children's		Butter	6,750 lbs.
pajamas	326	Potato starch	2,610 lbs.
Diapers	140	Tomatoes	2,810 lbs.
Rompers	132	Evaporated milk	6,816 cans
Men's and Boys' Overalls	430	Grapefruit juice	3,784 cans
Men's and Boys' shorts	354	Peas	7,420 cans
Combinations	86	Plums	58 bu.

Respectfully,

FRANK H. GIRARD,

Supervisor.

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## REPORT OF TOWN COUNSEL

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To the Honorable Board of Selectmen:

The following is the report of the Town Counsel for the year 1938:

The following actions against the town were pending in court at the beginning of the year 1938:

1. Trustees under the Will of A. B. Clarke vs. Town of Ipswich. This was a suit for \$1800. for gravel and filling taken from the Great Neck property at the time of building the new road to Little Neck. This suit has been settled during the

year by the filing in court of an Agreement by both sides of Judgment for neither party.

2. Markos vs. Town of Ipswich. This was a suit for \$4000. for damages for injuries received alleged to have been caused by defective condition of Brownville Avenue. This suit has been settled during the year by an Agreement for Judgment for \$300. and the judgment has been paid.

3. Helen Pappas of Lynn vs. Town of Ipswich. This was a suit for damages for injuries alleged to have been received at Ipswich Beach. Suit was brought for \$10,000. This case is still pending in the Superior Court.

4. George Karalias et al vs. Town of Ipswich. This was a suit for damages claimed on account of change in grade of the sidewalk in front of their property on South Main Street. This case was tried in the Superior Court at Salem during the year. At the trial damages of \$3,000. were claimed. After a four-day trial the jury returned a verdict in favor of the town. Attorney for the Plaintiffs asked to have the verdict set aside and Judge Collins gave a hearing on that Petition to both sides and later issued a decree refusing to set the verdict aside.

5. City of Boston vs. Town of Ipswich. This was the suit for claims against the Town of Ipswich on account of aid given to alleged Ipswich citizens in Boston in the Welfare Department. This case was reported in my report last year and is still pending in the Superior Court.

6. Hill vs. School Committee of Ipswich. This was a case where the parents of a child demanded that the child be admitted as a pupil in the public schools when the child had not reached the age established by the School Committee to allow the child to be admitted as a pupil. The parents took exception to the rule and placed the matter in the hands of counsel. The School Committee asked the Town Counsel to give them an opinion as to the legality of their rule and their action. He gave them an opinion that both the rule and their action under it were legal. The attorney for the child applied to the Supreme Court for a Writ to compel the School Committee to

admit the child in spite of the rule and alleged that the child had a legal right to go to school. The Town Counsel, representing the School Committee, appeared at the Supreme Court and defended the action of the School Committee and the attorney for the other side presented his case. A little later the Supreme Court handed down a decision sustaining the position taken by the School Committee and the Petition was dismissed.

During the year 1938 I have prosecuted for the Police Department 16 cases.

As you know, the Town Counsel is not paid any regular salary. His services are paid for in accordance with the amount of work performed on each case.

During the year 1938 I have been paid a total of \$793.00 divided as follows: Karalias vs Town of Ipswich, \$150; Skrowonek vs Ipswich, \$40.00; Markos vs Ipswich, \$25.00; Hills vs School Committee, \$75.00; 16 Police cases at \$15.00 each, \$240.00, a total for court cases of \$530.00. Attending hearings for the town, \$75.00. All other services including drafting papers, deeds, investigations and opinions, \$168.00.

The repeatedly changing laws of the State is the cause of it being necessary for the different town Boards to ask for many opinions as to what the laws mean and what they can do. Members of the different Boards who have not had a law training feel of course that they ought to have the benefit of the Town Counsel's advice on such matters. On a large number of cases the Town Counsel also has spent considerable time in investigation as to the meaning of the laws before feeling competent to give an opinion on the various questions asked. In those cases written opinions have been furnished the different departments of the town. In addition to that, there is hardly a day that goes by but what some official or Board is confronted with a question of perhaps somewhat minor importance on which nevertheless they feel they would like an opinion from the Town Counsel. In almost all those cases, especially where the Town Counsel is able to answer the question without research and investigations, verbal opinions have been given. No account



of the number of such opinions is kept because they are of such minor importance that written opinions do not seem necessary.

During the year the Town Counsel has attended a number of hearings at the State House and before various State Boards in presenting matters for the Town.

It will be remembered that last year I reported the result of my appearance before the Board having charge of fixing the automobile rates and that as a result I secured a reduction in the Ipswich rates which was of material value to all those having cars. I am glad to state that the lowered rates then secured have remained in force for the year 1939 and will result in about the same saving that they did in 1938.

In addition to the work outlined above, there are various matters connected with deeds, leases, lay-out of streets, contracts, etc. which are referred to the Town Counsel for a legal opinion or for the preparation of the papers. The year 1938 has been a very busy one for the Town Counsel in connection with town work. Some of the cases have been intricate and required considerable investigation and study and it has become necessary at various times to hold consultations with the various town Boards and officials. I have always found all of them ready and willing to cooperate with me and furnish all the information possible in connection with the matters which had been referred to me and I desire to thank them all for the many courtesies shown me during the year.

Respectfully submitted,

GEORGE. A. SCHOFIELD,

Town Counsel

Ipswich, Mass., February 15, 1939.



**AUDITOR'S REPORT**

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To the Citizens of Ipswich:

I submit herewith the annual report of the Cemetery Perpetual Care, Heard, Treadwell, Thomas H. Lord, George Spiller, Manning School, R. H. Manning, Ipswich Beach, Feofees of the Grammar School, Burley Education, Brown School, Mrs. William G. Brown, John C. Kimball, Richard T. Crane, Jr. Picnic, Eunice Caldwell Cowles, Marianna T. Jones, Martha I. Savory, and Dow Memorial Boulder Funds, as compiled by their respective treasurers. I have found receipts for all bills paid, have examined the various securities comprising these funds and find them to agree with the reports submitted.

**KENNARD V. DAMON,**

**Auditor.**

Ipswich, Mass., February 14, 1939.

Essex, ss.

Then personally appeared Kennard V. Damon, Auditor of the Town of Ipswich, and made oath that the above statement by him is true.

**Attest: EDWARD S. COGSWELL,**

**Justice of the Peace.**

My Commission expires July 26, 1940.

## CEMETERY TRUST FUNDS

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		Balance Jan. 1,		Ex-	Balance Dec. 31,
Bequest	Name of Fund	1938	Income	pended	1938
\$100	Adams, John P.	\$103.48	\$ 2.59	\$ 3.00	\$103.07
100	Allen, Prince A.	110.99	2.77	6.50	107.26
150	Andrews	374.08	9.35	7.00	376.43
100	Andrews, Reuben	104.03	2.60	3.00	103.63
200	Appleton,				
	Francis R.	200.00	5.00	4.50	200.50
250	Appleton, Gen. J.	330.56	8.26	8.00	330.82
100	Archer, Nathaniel	121.12	3.03	5.00	119.15
50	Atkinson, Walter S.	52.52	1.31	1.50	52.33
50	Atkinson, Wesley B.	50.00	1.25	1.25	50.00
50	Bailey, Elizabeth A.	63.27	1.58	2.00	62.85
90	Baker and Dixon	130.48	3.26	4.00	129.74
50	Baker, Alfred	50.50	1.26	1.25	50.51
75	Baker, Charles H.	92.87	2.32	3.00	92.19
150	Baker, Isabelle	150.00	4.61	.....	154.61
50	Baker, Samuel H.	51.21	1.28	1.50	50.99
50	Bamford,				
	Charles W.	50.00	1.25	1.25	50.00
50	Bamford, Robt. T.	50.89	1.27	1.25	50.91
50	Barber, M. E.	106.96	2.67	4.00	105.63
100	Barker, G. A. &				
	Lord, Austin L.	100.85	2.52	2.50	100.87
200	Barnard, Kate S.	200.76	5.02	4.50	201.28
75	Barton, A. J.	77.74	1.94	2.00	77.68
50	Baxter, Emma	50.26	1.26	1.25	50.27
25	Baxter, Emma	25.34	.63	.70	25.27
50	Baxter, Nellie E.	51.60	1.29	1.50	51.39
100	Benedix, Albin	106.00	2.65	3.00	105.65

100	Berry, Charles S.	115.45	2.89	3.00	115.34
50	Birch	56.71	1.42	2.00	56.13
200	Blake, John A.	200.00	5.00	5.00	200.00
100	Blake, John H.	127.78	3.19	3.00	127.97
100	Blake, John H.	127.78	3.19	3.00	127.97
100	Blake, Samuel	184.71	4.62	4.00	185.33
50	Blood, Samuel	80.61	2.02	2.00	80.63
75	Bolles, Chester A.	75.06	1.88	1.94	75.00
100	Bomer, Caroline E.	145.01	3.63	.....	148.64
75	Bond, Hannah S.	82.33	2.06	2.00	82.39
50	Bone, Alice H.	53.12	1.33	3.50	50.95
50	Bowen, Mary E.	53.25	1.33	1.25	53.33
50	Boynton, Warren	53.28	1.33	2.00	52.61
100	Bray, Patience H.	138.20	3.46	4.00	137.66
50	Brockelbank, Eunice	50.55	1.26	1.25	50.36
50	Brockelbank, Jeremiah	50.00	1.25	1.25	50.00
50	Brockelbank, William	50.67	1.27	1.25	50.69
50	Brown, Aaron F.	146.10	3.65	4.00	145.75
100	<b>Brown,</b> Benjamin C.	106.90	2.67	.....	109.57
150	Brown, Charles E.	160.27	4.01	6.00	158.28
100	Brown, Everett K. & Margaretta	119.06	2.98	2.50	119.54
100	Brown, E. Newton	110.70	2.77	4.50	108.97
100	Brown, Gardner A.	107.22	2.68	2.50	107.40
50	Brown, George	50.99	1.27	1.25	51.01
75	Brown, H. B.	95.12	2.38	2.00	95.50
150	Brown, John A.	151.87	3.80	3.75	151.92
100	Brown, John Allen	162.87	4.07	4.00	162.94
100	Brown, John B.	161.74	4.04	4.00	161.78
125	Brown, John H.	144.40	3.61	5.00	143.01
100	Brown, John M.	104.79	2.62	3.00	104.41

100	Brown, Lucy H.	232.50	5.81	4.00	234.31
100	Brown, Thomas	140.24	3.51	4.00	139.75
100	Brown, William S.	208.69	5.22	5.00	208.91
50	Buckeley, Arthur	50.00	1.25	1.25	50.00
75	Burnham, John A.	95.64	2.39	3.00	95.03
100	Burnham, William F.	100.75	2.52	2.50	100.77
100	Caldwell, Col. Luther	100.00	2.50	5.00	97.50
100	Caldwell	177.02	4.43	6.00	175.45
100	Caldwell, Eben	141.94	3.55	3.00	142.49
50	Caldwell, F. H.	59.13	1.48	2.00	58.61
150	Caldwell, Jennett F.	351.25	8.78	5.00	355.03
100	Caldwell, Luther	103.16	2.58	3.00	102.74
100	Caldwell, Sylvanus	130.21	3.26	4.00	123.47
75	Caldwell, Watson H.	108.80	2.72	10.00	101.52
50	Cameron, Margaret	50.00	1.25	1.25	50.00
100	Canney, Sylvanus F.	112.86	2.82	3.00	112.68
100	Carey, Michael	103.18	2.58	4.50	101.26
75	Carpenter, F. H.	75.00	1.88	1.25	75.63
100	Caverly	128.21	3.21	3.00	128.42
100	Chalmers, James	116.04	2.90	3.00	115.94
100	Chambers, Charles M.	125.55	3.14	3.00	125.69
100	Chapman, Clifford F.	101.01	2.53	3.51	100.03
50	Chapman, Eugene I.	54.92	1.37	2.00	54.29
50	Chapman, Thomas T.	55.09	1.38	2.00	54.47
50	Chapman, William A.	50.91	1.27	1.50	50.68
50	Choate, Henry	50.15	1.25	1.40	50.00
75	Choate, John	77.72	1.94	1.75	77.91

150	Choate,				
	Johnathan L.	210.38	5.26	8.00	207.64
50	Christian,				
	Florence	50.00	1.25	1.25	50.00
100	Cilley, John D.	170.15	4.25	6.50	167.90
100	Clarke, Catherine	220.51	5.51	5.00	221.02
100	Clarke, Daniel	170.98	4.27	5.00	170.25
150	Clark, Phillip H.	167.39	4.18	4.00	167.57
200	Coburn	503.43	12.59	4.00	512.02
200	Coburn, Lucy C.	529.12	13.23	6.00	536.35
200	Cogswell	721.87	18.05	6.00	733.92
100	Cogswell,				
	E. & T. F.	126.97	3.17	2.75	127.39
50	Collins, Abbie	50.00	1.25	1.25	50.00
75	Comeau, George A.	82.03	2.05	2.00	82.08
50	Conant, Cora E.	50.00	1.25	1.25	50.00
100	Condon,				
	Thomas E.	101.75	2.54	2.00	102.29
50	Cook, Jennie B.	49.99	1.25	1.20	50.04
50	Cook, John	61.43	1.54	1.50	61.47
300	Cowles,				
	Eunice Caldwell	478.78	11.97	12.00	478.75
50	Cowperwaithe,				
	Gladys	50.00	1.25	1.25	50.00
50	Critchley, W. W.	51.47	1.29	1.50	51.26
50	Crossley, Harry	58.94	1.47	2.00	58.41
100	Cutler, Charles H.	195.05	4.88	5.00	194.93
100	Damon, Edwin H.	126.37	3.16	5.50	124.03
100	Damon, Harry K.				
	& Robert W.				
	Bolles	116.86	2.92	3.00	116.78
100	Dawson	163.62	4.09	5.00	162.71
50	Dobson, Clara B.	65.87	1.65	1.50	66.02
100	Dodge, Grace M.	113.49	2.84	3.00	113.33
100	Dodge, Harry K.	215.31	5.38	8.00	212.69
50	Dodge, Ignatius	50.00	1.25	1.25	50.00



50	Dodge, James P.	57.29	1.43	1.50	57.22
50	Dodge, Martha A.	50.00	1.25	1.25	50.00
100	Dodge, Richard F.	222.08	5.55	5.00	222.63
50	Davidson, Sarah Goodhue	50.81	1.27	1.50	50.58
40	Donlon, Patrick	40.41	1.01	.....	41.42
75	Dorr, Abbie J.	75.51	1.89	2.00	75.40
50	Doughty, Howard N.	50.51	1.26	1.25	50.52
100	Douglas, John W.	101.33	2.53	2.50	101.36
100	Dow, Arthur & Minnie	106.35	2.66	3.00	106.01
50	Dow, David F.	50.00	1.25	1.25	50.00
100	Downie, Susan L.	118.19	2.95	3.00	118.14
150	Buckworth, William	210.38	5.26	4.00	211.64
100	Dudley, Josiah	144.92	3.62	5.00	143.54
75	Dunnells, Mary R.	80.19	2.00	3.00	79.19
100	Durgin, Sarah E.	149.89	3.75	4.00	149.54
100	Ellsworth, Benjamin	101.00	2.53	2.00	101.53
50	Estes	50.47	1.26	1.50	50.23
75	Fall, George	81.50	2.04	2.00	81.54
100	Farley	225.34	5.63	8.00	222.97
50	Farley, Eunice & Elizabeth	66.31	1.66	1.50	66.47
100	Farley, George E.	109.03	2.75	2.50	109.26
100	Farley, Nathaniel R.	116.97	2.92	4.00	115.89
100	Farley, Pauline T.	148.13	3.70	3.00	148.83
50	Fellows, Abbie M.	50.05	1.25	1.25	50.05
100	Fellows, Daniel H.	125.29	3.13	3.00	125.42
50	Fields, Mary N.	104.38	2.61	3.00	103.99
50	Flemming, Mary E. & Millard, Wini- fred M.	50.00	1.25	1.25	50.00

100	Flitner, Isaac	100.00	2.50	.....	102.50
50	Foss, Eliza A.	55.67	1.39	3.50	53.56
100	Foss, John C.	102.92	2.57	3.00	102.49
100	Foster,				
	Benjamin F.	126.79	3.17	3.00	126.96
50	Foster, Cyrus	50.05	1.25	1.25	50.05
50	Foster, Mary A.	50.00	1.25	1.25	50.00
100	Foster, Richard R.	105.75	2.64	2.50	105.89
50	Fraser, Nora	54.13	1.35	3.50	51.98
100	Galbraith, John	102.12	2.73	3.00	108.85
100	Galbraith,				
	John & Mary E.	150.40	3.76	4.00	150.16
100	Gallagher, James E.	104.86	2.62	5.00	102.48
150	Gallagher, John	158.21	3.96	4.00	158.17
150	Gallagher, Thomas	150.00	3.75	3.00	150.75
100	Giddings	215.10	5.38	4.00	216.48
150	Giddings,				
	Charles W.	190.54	4.76	3.00	192.30
50	Gilmore, George H.	88.03	2.20	2.00	88.32
200	Gilmore, Robert	404.12	10.10	6.00	408.22
50	Glasier, Richard R.	50.88	1.27	1.50	50.65
100	Goodhue, John W.	117.19	2.93	3.00	117.12
50	Goodhue, Samuel J.	66.69	1.67	1.25	67.11
100	Goodwin,				
	Silas Henry	103.00	2.58	3.00	102.58
50	Goss, Charles H.	53.97	1.35	2.00	53.32
100	Gould, William F.				
	& Arthur W.	181.02	4.35	4.00	181.55
50	Gove, Robert	50.00	1.25		51.25
50	Grant, Daniel A.	50.53	1.26	1.50	50.29
100	Gray & Gracey	102.51	2.56	3.00	102.07
50	Grant, Ephriam	50.45	1.26	1.25	50.46
50	Greasley, William	50.59	1.26	1.50	50.35
100	George, George H.	108.18	2.71	5.00	105.89
100	Griffin, James	146.01	3.65	4.00	145.66
50	Gwinn, Sarah M.	54.44	1.36	1.50	54.30

200	Hanson, Martha E.	373.79	9.34	7.00	376.13
100	Hardy, Lois	110.43	2.76	3.00	110.19
100	Harris, Daniel R.	107.24	2.68	4.00	105.92
100	Harris, Moses	109.05	2.73	3.00	108.78
100	Harris, Susan M.	100.00	2.50	2.50	100.00
100	Harris, William J. & Emma A. Dodge	109.71	2.74	3.00	109.45
100	Hart, George	101.00	2.53	3.00	100.53
300	Haskell, George	489.11	12.23	5.00	496.34
50	Haskell, Mary	60.73	1.52	1.50	60.75
50	Haskell, William and Abigail	56.19	1.40	2.00	55.59
100	Hawkes, William W.	114.07	2.85	5.00	111.92
50	Hayes, Rebecca G.	51.37	1.28	1.25	51.40
50	Hayes, Smith E.	50.00	1.25	1.25	50.00
100	Heard, William	134.78	3.37	3.00	135.15
50	Hibbert, Martha	550.00	1.25	1.25	50.00
100	Hills, Williams C.	101.50	2.54	4.00	100.04
75	Hills, Sarah	77.34	1.93	4.00	75.27
50	Hodgkins, Caroline E.	56.70	1.42	2.00	56.12
100	Holland, Thomas	185.47	4.64	7.00	183.11
50	Holmes, Henry B.	117.93	2.95	3.00	117.88
100	Hovey	195.16	4.89	4.00	196.05
50	Howard, Martha P.	50.37	1.26	1.25	50.38
100	Howe, Emerson	143.92	3.60	3.00	144.52
75	Hubbard, Aaron W.	75.00	1.88		76.88
100	Howe, Theodore C.	204.06	5.10	4.00	205.16
100	Huckins, J. A.	126.97	3.17	3.00	127.14
100	Hugard, Grace M.	107.48	2.69	3.00	107.17
100	Hudgens, Seymour I.	103.45	2.59	4.50	101.54
100	Hunt, Lucy A.	138.11	3.45	3.00	138.56
75	Jenkins, Rees	99.40	2.49	2.00	99.89

100	Jewett, Edward W.	106.50	2.66	3.00	106.16
250	Jewett,				
	L. S. & E. B.	357.27	8.93	14.00	352.20
150	Jewett, Nathan	151.87	3.80	4.00	151.67
100	Jodrey, Albert	102.25	2.56	4.81	100.00
100	Johnson, John A.	156.43	3.91	5.00	155.34
50	Johnson, Joseph	50.09	1.25	1.25	50.09
100	Jordan, Robert J.	101.81	2.55	2.50	101.86
100	Kelly, Charles M.	100.75	2.52	2.50	100.77
100	Kendall, James H.	150.94	3.77	3.00	151.71
100	Kennedy, Ethel L.	122.48	3.06	3.00	122.54
100	Kimball,				
	Charlotte M.	159.69	3.99	42.00	121.68
100	Kimball, Eben	290.13	7.25	6.50	290.88
50	Kinsman	93.37	2.33	2.00	93.70
100	Kinsman, George	224.74	5.62	6.00	224.36
100	Kimball, Harriet L.	250.74	6.27	5.00	252.01
300	Kimball, John C.	378.15	9.45	8.00	379.60
100	Kimball, John C.	104.42	2.61	3.00	104.03
100	Kimball, N. S. &				
	Eben	100.37	2.51	2.88	100.00
75	Kimball, William	79.03	1.98	.....	81.01
50	Kinsman, Aaron	60.11	1.50	2.00	59.61
100	Kinsman, Gustavus	108.05	2.70	3.00	107.75
100	Kinsman, J. Farley	193.74	4.84	4.00	194.58
100	Kinsman, Joanna	157.77	3.94	4.00	157.71
100	Kinsman,				
	William H.	130.34	3.26	5.00	128.60
166.60	Kinsman, William	176.75	4.42	.....	181.17
100	Kippin, Florence M.				
	& Sadie P.				
	Goldthrop	104.81	2.62	5.00	102.43
100	Lakeman,				
	Charlotte L.	100.15	2.50	2.50	100.15
50	Lakeman, Hardy	50.00	1.25	1.25	50.00
50	Lakeman, Martha	100.01	2.50	4.00	98.51

100	Lakeman, Maxwell	112.44	2.81	6.00	109.25
50	Lamson, John B.	96.07	2.40	3.00	95.47
50	Lane, John	50.00	1.25	1.25	50.00
100	Lathrop, Edwin C.	110.86	2.77	3.00	110.63
100	Lay, Elsie M.	102.46	2.56	3.00	102.02
53.28	Locust, Grove	53.28	1.33	.....	54.61
75	Lord, Aaron	77.27	1.93	.....	79.20
50	Lord, Asa, 2nd	60.61	1.51	3.00	59.12
100	Lord, Caroline E.	114.55	2.86	6.00	111.41
100	Lord, Ezra	224.24	5.61	3.00	226.85
100	Lord, Frank H.	114.73	2.87	3.00	114.60
50	Lord, George A.	67.97	1.70	3.00	66.67
100	Lord, George E.	181.01	4.53	.....	185.54
100	Lord, Lydia H. & Josiah	216.72	5.42	10.00	212.14
100	Lord, Lucy Slade	111.29	2.78	3.00	111.07
100	Lord, Luther	185.28	4.63	2.00	187.91
75	Lord, Nathaniel, Jr.	75.59	1.89	2.00	75.48
100	Lord, Thomas H. & Lucretia S.	100.70	2.52	3.20	100.02
100	Lord, Walter E.	136.65	3.42	3.00	137.07
75	Lord & Bowie	88.33	2.21	2.00	88.54
50	Low, Winthrop	56.70	1.42	2.00	56.12
25	Lowe, David	25.83	.65	.50	25.98
100	Lummus, Abraham	110.88	2.77	3.00	110.65
75	Malenfant, Marie	76.68	1.91	2.00	76.59
50	Mallard, Albert D.	50.00	1.25	1.25	50.00
100	Mann, George A.	114.13	2.85	3.00	113.98
75	Mann, Maria	93.00	2.33	2.00	93.33
50	Marshall, Joseph	55.30	1.38	2.00	54.68
100	Marshall, Mary E.	123.91	3.10	3.00	124.01
100	Martin, Everard H.	104.42	2.61	3.00	104.03
100	Merrill & Kimball	103.00	2.58	.....	105.58
200	Millet & Kimball	249.61	6.24	6.00	249.85
50	Milner, James E.	50.70	1.27	1.25	50.72



100	Mitchell,				
	William A.	112.70	2.82	7.00	108.52
75	Morehouse, Mary F.	76.02	1.90	.....	77.92
50	Morrill, Edward	52.21	1.31	2.00	51.52
100	Morris,				
	Franklin G.	152.56	3.81	3.00	153.37
100	Murray, Frank T.	107.24	2.68	4.00	105.92
50	McIntire, Dexter	51.03	1.28	1.25	51.06
100	Nelson, Per	101.26	2.53	3.00	100.79
75	Newcomb, Jean M.	82.21	2.05	2.00	82.27
150	Newman, Abby L.	150.00	3.75	3.00	150.75
100	Newman,				
	Benjamin	141.51	3.54	4.50	140.55
100	Nourse, S. Sophia	124.65	3.12	3.00	124.77
100	Noyes & Damon	112.40	2.81	5.00	110.21
75	Ordway, Henry S.	77.67	1.94	2.00	77.61
100	Palmer, Charles	125.94	3.15	3.00	126.09
50	Parsons, Hannah	94.61	2.37	2.00	94.98
100	Patterson, Mary J.	139.51	3.49	7.00	136.00
50	Peabody, Johanna	50.00	1.25	1.25	50.00
100	Peabody, Moses &				
	Ezekiel	167.56	4.19	4.00	167.75
50	Pearson, Hannah W.	91.08	2.28	2.00	91.36
50	Peatfield,				
	Hannah M.	144.62	3.52	4.00	144.24
100	Peatfield, Mary E.	129.64	3.24	5.00	127.88
150	Perkins &				
	Chapman	260.50	6.51	6.00	261.01
50	Perley, Mary E.	50.00	1.25	1.25	50.00
300	Phillips, Maritz B.	322.42	8.05	8.00	322.48
50	Pickard, Ernest H.	50.00	1.25	1.25	50.00
50	Pinder, Caroline F.	50.00	1.25	1.25	50.00
75	Pingree	167.55	4.19	3.00	168.74
50	Plouff	64.93	1.62	1.25	65.30
50	Plouff, Clara F.	50.11	1.25	1.25	50.11
100	Porter, Annabelle	124.75	3.13	4.00	123.88

100	Potter	162.13	4.05	4.00	162.18
75	Prescott, Jeremiah	81.64	2.04	3.00	80.68
100	Purington, Abby J.	176.47	4.41	4.00	176.68
50	Rathe, Walter E.	50.17	1.25	1.25	50.17
50	Reilly, John A. & Annie	53.15	1.33	1.50	52.98
50	Reilly, William P.	51.12	1.28	2.00	50.40
50	Rigby, Jane	50.11	1.25	1.36	50.00
100	Roberts, Mary E.	143.45	3.59	12.00	135.04
100	Roberts, Sally	196.65	4.92	3.00	198.57
50	Rogers & Jewett	85.36	2.13	.....	87.49
100	Rogers & Johnson	119.36	2.98	3.00	119.34
150	Ross, Martha E.	151.08	3.78	3.50	151.36
100	Russ, Emily E.	100.00	2.50	.....	102.50
100	Russell, Arthur	101.91	2.55	3.00	101.46
100	Russell, Daniel S.	119.33	2.98	3.00	119.31
50	Russell, David & Susan	50.14	1.25	1.25	50.14
100	Russell Heirs, Foster	100.99	2.52	2.50	101.01
100	Russell, Henry F.	159.81	4.00	3.00	160.81
50	Russell, William H.	53.77	1.34	2.00	53.11
100	Rust, Kate	103.09	2.58	.....	105.67
50	Rust, William L.	51.18	1.28	1.25	51.21
100	Saunders-Willett	126.46	3.16	3.50	126.12
50	Sayward, Harry	50.00	1.25	1.25	50.00
50	Scanks, Jacob	50.00	1.25	1.25	50.00
100	Scotton, Eliza	110.66	2.77	3.00	110.43
50	Senior, Seth	65.14	1.63	2.00	64.77
100	Seward, Sarah A.	186.87	4.67	5.00	186.34
50	Sheppard, Arthur	50.00	1.25	1.25	50.00
100	Shatswell, Nathaniel	174.47	4.36	5.00	173.83
50	Sheppard, James H.	55.45	1.34	1.50	53.29
50	Sheppard, Walter	57.80	1.44	3.50	55.74
50	Simms, Nellie B.	50.00	1.25	1.25	50.00

50	Simmons, Susanna	53.27	1.33	2.00	52.60
100	Smith, Caroline L.	127.26	3.18	3.00	127.44
100	Smith, Elizabeth L.	127.60	3.19	4.00	126.79
100	Smith, Harry P.	107.67	2.69	3.00	107.36
50	Smith, Lemuel	57.20	1.45	2.00	56.63
100	Smith, Olive P.	150.67	3.77	4.00	150.64
75	Spears, Oscar Kippin	75.05	1.88	1.93	75.00
50	Spencer, Robert A.	50.72	1.29	1.25	50.76
300	Spiller, George	529.43	13.23	8.00	534.96
50	Spiller, Jennie M.	52.30	1.30	2.00	51.60
100	Spiller, Jerry	105.54	2.64	5.00	103.18
50	Spiller, Joseph	70.80	1.77	3.00	69.57
50	Spiller, Lucy F.	78.81	1.97	1.75	79.03
50	Spiller, William A.	50.00	1.25	1.25	50.00
100	Spinney, Eugene	222.92	5.57	12.00	216.49
100	Stackpole, Elmer E.	133.12	3.33	3.00	133.45
125	Stackpole, William				
	A. & Ida M.	177.01	4.43	5.00	176.44
50	Staniford	214.38	5.36	3.00	216.74
100	Staniford Est.,				
	Mary J.	106.44	2.66	3.00	106.10
100	Staniford-Curtis	102.03	2.55	.....	104.58
50	Stewart, Martha J.	51.51	1.29	2.00	50.80
100	Stone, Alice A.	114.78	2.87	3.00	114.65
75	Stone, E. Maria	96.60	2.42	3.00	96.02
50	Stone, Robert	51.50	1.29	1.50	51.29
100	Sullivan,				
	Mrs. John J.	128.56	3.21	3.00	128.77
100	Taylor, Mary J.	102.50	2.56	2.00	103.08
50	Tenney, Ward F.	63.87	1.60	2.00	63.47
50	Thompson, Fred O.	50.00	1.25	1.25	50.00
65	Thurston, Rebecca	66.78	1.67	2.00	66.45
50	Tonge, Henry F.	50.83	1.27	1.25	50.85
50	Towle, Susan	50.00	1.25	.....	51.25
300	Trow	675.69	16.89	5.00	687.58

100	Twombley,				
	Sarah E.	131.97	3.30	3.00	132.27
100	Tyler, Emily W.	142.90	3.57	3.00	143.47
100	Tyler, Sophia A. &				
	A. W. Dodge	128.03	3.20	4.00	127.23
100	Underhill,				
	N. Rawson	101.17	2.53	2.50	101.20
200	Varrell	610.76	15.27	125.55	500.48
50	Wade, Annie P.	51.94	1.30	1.25	51.99
100	Wade, Annie G. &				
	Francis C. Wade	100.11	2.50	2.50	100.11
500	Wait, Joseph &				
	Sons	536.71	13.42	12.00	538.13
150	Waite, Luther	147.06	3.68	.....	150.74
50	Wales, Mrs. F. H.	53.23	1.33	3.50	51.06
100	Wallace, John	105.76	2.64	2.00	106.40
200	Wardwell, Moses	277.27	6.93	5.00	279.20
100	Weeks, Mrs.				
	Charles D.	133.81	3.35	3.00	134.16
50	Weeks, Francis P.	74.02	1.85	3.00	72.87
100	Welch, Mrs. E. H.	161.88	4.05	.....	165.93
75	Wells, Charles H.	75.75	1.89	2.00	75.64
100	Wentworth,				
	Etta L.	123.81	3.10	3.00	123.91
50	White, William	52.27	1.31	2.00	51.58
100	Whittier, Maynard	105.08	2.63	3.00	104.71
100	Wildes, Frank P.	103.00	2.58	.....	105.58
60	Willcomb	102.11	2.55	3.00	101.66
100	Willcomb, Mrs.				
	Charles S.	120.91	3.02	6.00	117.93
100	Willcomb, Eva C.	107.18	2.68	3.00	106.86
100	Willcomb,				
	Frederick	110.73	2.77	3.00	110.50
75	Willcomb,				
	Henry P.	75.00	1.88	1.88	75.00
100	Willis & Stacey	180.52	4.51	7.00	178.03

200	Willcomb, Capt.				
	Joseph W.	247.98	6.20	5.00	249.18
50	Winch, Susan E.	52.23	1.31	1.50	52.04
200	Wood, Chalmers	200.00	5.00	.....	205.00
100	Wood, Joseph F.	101.70	2.54	.....	104.24
50	Woodbury, Andre	50.00	1.25	.....	51.25
100	Woodworth,				
	William H.	143.29	3.58	.....	146.87
25	Young	28.16	.70	1.00	27.86
Total Amount Trust Funds January 1, 1938					\$47,210.18
Total Income					\$1,181.15
Total Expended					\$1,323.11
Total Amount Trust Funds December 31, 1938					\$47,068.22
New Funds:					
50	Comeau, Eddie	50.00	.63	.....	50.63
50	Dunham, Bessie	50.00	1.04	1.04	50.00
100	Fall, William H.	100.00	2.08	.....	102.08
54.34	Hodgkins,				
	Daniel H.	54.34	1.13	1.13	54.34
100	Huckins, Nellie				
	Bancroft	100.00	.83	.....	100.83
100	Maher, Elizabeth J.	100.00	1.66	.....	101.66
150	Maine, Mary				
	Butler	150.00	2.18	.....	152.18
400	Nourse, John A.	400.00	5.00	.....	405.00
100	Smith & Family,				
	Jeremiah	100.00	.83	.....	100.83
75	Wells, Daniel H.	75.00	.....	.....	75.00
Grand Totals:					
Total Amount Trust Funds January 1, 1939					\$48,389.52
Total Income					\$1,196.53
Total Expended					\$1,325.28
Total Amount Trust Funds January 1, 1939					\$48,260.77



Undivided Income	49.42
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	\$48,310.19
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## CEMTERY TRUST FUNDS

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### Receipts

Amount of Funds January 1, 1938	\$47,255.19
New Funds	1,179.34
Income	1,200.94
	<hr/>
	\$49,635.47

### Expenditures

Paid for Care of Lots	\$ 1,325.28
	<hr/>
	\$48,310.19

### Investment Account

Town of Ipswich, Water 4s	\$ 1,000.00
Ipswich Savings Bank	47,155.58
Medford Savings Bank	154.61
	<hr/>
	\$48,310.19

### Income Account

Balance undivided Income January 1, 1937	\$ 45.01
Town of Ipswich, Water 4s	60.00
Ipswich Savings Bank	1,136.33
Medford Savings Bank	4.61
	1,200.94
	<hr/>
	\$ 1,245.95

JAMES D. REILLY,

.. Treasurer.

## HEARD FUND OF IPSWICH PUBLIC LIBRARY

---

Balance on Hand, January 1, 1938	\$ 79.35
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Income:

From Investments	\$296.15	
From George Spiller Fund	33.75	
Bequest for George Spiller Fund	312.05	
Bequest for Ipswich Beach Fund	1,002.07	
From Treadwell Fund	300.00	
		\$1,944.02
		\$2,023.37

Expenditures:

Sundry Expense Account	\$663.77	
Transferred to Ipswich Beach Fund	1,000.00	
Transferred to George Spiller Fund	312.05	
Bank Expense	4.67	
		\$1,980.49
		\$ 42.88

### Securities Comprising Fund

35 Shares B. & M. R. R. Pfd.	\$3,500.00
10 Shares B. & M. R. R. 1st Pfd.	1,000.00
33 Shares B. & M. R. R. 1st Pfd., Class B.	3,300.00
10.41 Shares B. & M. R. R. Prior Pfd.	1,041.00
1 Bond, C. B. Q. R. R.	1,000.00
3 Bonds, Chicago, Aurora & Elgin Corp.	1,200.00
1 Bond, Waterloo, Cedar Falls & Northern	1,000.00
1 Bond, National Press Building	1,000.00

1 Bond, Penn. Water Service	1,000.00
Deposits in Ipswich Savings Bank	404.45
Deposits in Salem Savings Bank	2,000.00
Temporary Loan to Treadwell Fund	500.00
	<hr/>
	16,945.45

FREDERICK A. KIMBALL,

Treasurer.

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## TREADWELL FUND OF IPSWICH PUBLIC LIBRARY

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### Income:

From investments	\$516.78	
Temporary loan from Heard Fund	500.00	
Withdrawal from Savings Bank	200.00	
		1,216.78
		<hr/>
		\$1,296.01

### Expenditures:

Transferred to Heard Fund	\$300.00	
Purchase of Co-operative Bank Shares	602.00	
Books and Periodicals	195.94	
		<hr/>
		1,097.94

Balance on Hand, December 31, 1938	<hr/>	\$ 198.07
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**Securities Comprising Fund**

50 Shares B. & M. R. R. 1st Pfd., Class A	\$5,000.00
6 Shares B. & M. R. R., Prior Pfd.	600.00
30 Shares Old Colony R. R.	3,000.00
25 Shares B. & P. R. R.	2,500.00
25 Shares Maine Central R. R.	2,500.00
25 Shares B. & A. R. R.	2,500.00
25 Shares Vt. & Mass. R. R.	2,500.00
1 Bond Lexington Utility Co.	1,000.00
3 Bonds Chicago, Aurora & Elgin Corp.	1,200.00
1 Bond Waterloo, Cedar Falls & Northern	1,000.00
1 Bond New York Water Service Corp.	1,000.00
1 Bond Missouri Pacific R. R.	1,000.00
1 Bond Liberty	500.00
Deposits in Ipswich Savings Bank	1,201.37
Deposits in Massachusetts Savings Bank	1,578.32
Deposits in Salem Savings Bank	550.00
3 Shares Ipswich Co-operative Bank	600.00
<hr/>	
	\$28,229.69

**FREDERICK A. KIMBALL,****Treasurer.****THOMAS H. LORD FUND**

Income:

Interest on Deposits                      \$    52.54

### Securities Comprising Fund

Deposits in Salem Five Cents Savings Bank	1,855.44
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FREDERICK A. KIMBALL,

Treasurer.

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### GEORGE SPILLER FUND

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#### Income:

Interest on Deposits	\$ 33.75
Bequest	312.05

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\$345.80

#### Expenditures:

Transferred to Heard Fund for purchase of books	\$ 33.75
Deposited in Mass. Savings Bank	312.05

---

\$345.80

### Securities Comprising Fund

Deposits in Massachusetts Savings Bank	\$1,812.05
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FREDERICK A. KIMBALL,

Treasurer.



## MANNING SCHOOL FUND

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Balance on Hand, January 1, 1938	\$ 181.41
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### Income:

R. H. Manning Fund	\$ 200.00	
Bonds & Securities	480.00	
Rents	803.90	
Refund	9.96	
		1,493.86
		\$1,675.27

### Expenditures:

Teachers' Salaries	\$500.00	
Treasurer's Salary	150.00	
Building & Grounds Maintenance	836.32	
		1,486.32
Balance on Hand, December 31, 1939		188.95
		\$1,675.27

### Securities Comprising Fund

15 Shares Patterson Bridge Co.	\$ 375.00
12 Bonds Peoria & Eastern R. R.	12,000.00
3 Bonds National Railway of Mexico 4½	3,000.00
1 Bond National Railway of Mexico 4	1,000.00
1 Bond National Railway of Mexico 4	500.00
1 Bond of National Railway of Mexico 4	100.00
1 Certificate United States of Mexico	405.00
1 Certificate United States of Mexico	810.00

Deposits in Ipswich Savings Bank	584.63
Master's House & Land	4,500.00
Colonial Building	7,500.00
	<hr/>
	\$30,774.63

FREDERICK A. KIMBALL,

Treasurer.

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R. H. MANNING FUND

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Income:

Interest on Deposits	\$ 290.22
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Expenditures:

Transferred to Manning School Fund	200.00
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Securities Comprising Fund

60 Shares Patterson Bridge Co.	\$ 1,500.00
22 Shares Pere Marquette Ry common	2,200.00
11 Shares Pere Marquette Ry. Pfd	1,100.00
Deposits in Ipswich Savings Bank	11,627.96
	<hr/>
	\$16,427.96

FREDERICK A. KIMBALL,

Treasurer.

# IPSWICH BEACH FUND OF THE PUBLIC LIBRARY

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Bequest	\$1,000.00
Income from investment	10.00
	<hr/>
	\$1,010.00

## Securities Comprising Fund

5 Shares Ipswich Co-Operative Bank	\$1,000.00
Deposits Ipswich Savings Bank	10.00
	<hr/>
	\$1,010.00

FREDERICK A. KIMBALL,

Treasurer.

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## REPORT OF THE FEOFEES OF THE GRAMMAR SCHOOL

As of January 1, 1939

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### Income:

Cash on hand—January 1, 1938	\$ 135.91
Received for rents	5191.35
Received for taxes	8151.16
Received from interest on rents and taxes	136.16

Received from M. Lane—refund on gravel bill	16.00
Received from Ipswich Savings Bank withdrawal	400.00

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\$14,030.53

### Expenditures:

Town of Ipswich—on salary	
High School Principal	1500.00
Town of Ipswich—taxes	8893.92
Town of Ipswich—moth department	23.00
Roland L. Wile—labor and truck	282.35
Arthur C. Damon—salary	400.00
James H. Rogers—police duty	125.50
Alex Gallant—garbage and rubbish collections	459.60
Damon & Damon—insurance	137.60
The Barrett Co.—oil	420.40
J. W. Goodhue Corp.—supplies	9.11
Ernest O. Peabody—labor on wharves and floats	65.60
Harold C. Poor—police duty	5.00
Canney Lumber Co.—lumber	68.85
Charles E. Goodhue—use of car and services	100.00
Arthur C. Damon—supplies	9.45
William Burridge—labor and material	61.50
Alvery Marriott—sand	18.60
H. Maynard Lane—gravel	20.00
Charles A. Ring, Jr.—labor	28.25
Ipswich Savings Bank—replacement	125.00
Stanley A. Hull—printing	5.50
S. D. Conley, P. M.—envelopes and stamps	27.76

Cora H. Hulbert—book	1.50
A. B. C. Mulholland—labor and truck	138.38
State Prison—supplies	34.01
Walter D. Fessenden—labor	14.34
John E. Norman—labor	468.91
Lester L. Wood—labor and truck	167.64
Marcorelle Bros.—supplies	28.00
Frank E. Wood—supervision of work	10.00
Percy Dort—labor	2.00
Jere Brockelbank—labor	1.00
Peter Retalis—labor	1.00
Paul Karchonas—labor	1.00
John J. Cummings—labor	2.00
William Klos—labor	1.00
Francis Girard—labor	2.00
Charles W. Pickard—labor	1.00
Joseph Doty Jr.—labor	2.00
Joseph Phaneuf—labor	2.00
Albert Sheppard—labor	1.17
Alvery Marriott—labor	1.00

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\$13,666.94

Balance on hand January 1, 1939

363.59

Property in their hands as follows:

Little Neck, valued at	\$15,000.00
Hotel and barn, valued at	4,000.00
Deposited in Ipswich Savings Bank	16,208.92
Deposited in Ipswich Savings Bank, Essex	
School Farm Acct.	3,746.44
Cottage on lot No. 168 taken for	
taxes and rent	301.65

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\$39,620.60

ARTHUR C. DAMON,

Treasurer.



## BURLEY EDUCATION FUND

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The Trustees of the Burley Education Fund herewith submit their one hundred thirteenth annual report:

Income:

Dividend from Salem Savings Bank	\$ 21.83
Dividend from Salem Five Cents Savings Bank	19.25
Dividend from Ipswich Co-operative Bank	40.00
Dividend from Ipswich Savings Bank	42.37
Dividend from Ipswich Savings Bank, "Caldwell Fund"	31.81
	\$155.26

Expenditures:

Rent of Safety Deposit box	\$ 5.50
	\$149.76

Net Income

\$149.76

The securities comprising the fund are as follows:

Deposited in Salem Savings Bank	\$ 744.24
Deposited in Salem Five Cents Savings Bank	654.26
Deposited in Ipswich Savings Bank	1,756.41
Deposited in Ipswich Savings Bank, "Caldwell Fund"	1,296.88
Ipswich Co-operative Bank Matured Certificate	1,000.00
15 Shares B & M common stock	1,500.00
3 Shares B & M Prior Preference	300.00
	\$7,251.79

CHARLES M. KELLY  
JOSEPH T. MORTON  
WILLIAM F. HAYES  
GEORGE W. TOZER

Trustees.

## BROWN SCHOOL FUND

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### Report of the Trustees for the year 1938.

#### Income:

Balance January 1, 1938	\$3,061.44
Interest to December 31, 1938	84.25

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\$3,145.69

#### Expenditures:

Paid Burke Motor Service for transportation - Dec. 1, 1938	\$ 90.00
Balance December 31, 1938	3,055.69

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\$3,145.69

Respectfully submitted

By the trustees:

CHESTER A. BOLLES

JESSE A. BROWN

J. WARREN HORTON

Clerk.

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### MRS. WILLIAM G. BROWN FUND

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Town of Ipswich, in trust, the income to be used under the direction of the Selectmen, by the Agent for the Society of the Prevention of Cruelty to Animals.

Balance January 1, 1938	\$ 1,909.90
Income	48.02
	<hr/>
	\$ 1,957.92
	<hr/> <hr/> <hr/> <hr/>
Deposited in Ipswich Savings Bank December 31, 1938	\$ 1,957.92

JAMES D. REILLY,  
Treasurer.

### JOHN C. KIMBALL FUND

Town of Ipswich, under the will of John C. Kimball, the income to be used for the purchase of books for the Ipswich Public Library.

Balance January 1, 1938	\$ 500.00
Income	12.58
	<hr/>
	\$ 512.58
	<hr/>
Expenditures	\$ 12.58
	<hr/>
	\$ 500.00
	<hr/> <hr/> <hr/> <hr/>
Deposited in Ipswich Savings Bank December 31, 1938	\$ 500.00

JAMES D. REILLY,  
Treasurer.

# RICHARD T. CRANE, JR., PICNIC FUND

Amount of Fund January 1, 1938	\$24,934.11
Income:	

Ipswich Savings Bank	\$ 118.08	
Dividend on Stock	2,650.00	
Premium on 7% Stock	2,000.00	
Discount on 5 % Stock	2,100.00	
	<hr/>	\$ 6,868.08
		<hr/>
		\$31,802.19

## Expenditures:

Picnic	\$1,633.30	
Cost to Exchange Stock	59.90	
	<hr/>	\$ 1,693.20
		<hr/>
		\$30,108.99
		=====

## Securities Comprising Fund

250 Shares Crane Co., 5 pfd. Capital Stock	\$25,000.00
Deposited in Ipswich Savings Bank	5,108.99
	<hr/>
	\$30,108.99
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JAMES D. REILLY,  
Treasurer.

### EUNICE CALDWELL COWLES FUND

---

Amount of Fund January 1, 1938	\$10,054.80
Interest received to December 31, 1938	278.41
	<hr/>
	\$10,333.21
Cash Paid for Scholarships in 1938	\$ 300.00
	<hr/>
	\$10,033.21
	<hr/> <hr/>

#### Securities Comprising Fund

Deposited in Salem Savings Bank	\$ 5,029.65
Deposited in Institute for Savings, Newburyport	\$ 5,003.56
	<hr/>
	\$10,033.21

JAMES D. REILLY,  
Treasurer.

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### MARIANNA T. JONES FUND

---

Amount of Fund January 1, 1938	\$691.68
Income received to December 31, 1938	17.39
	<hr/>
	\$709.07
	<hr/> <hr/>

Deposited in Ipswich Savings Bank	\$709.07
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JAMES D. REILLY,  
Treasurer.

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### MARTHA I. SAVORY FUND

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Amount of Fund January 1, 1938	\$167.05
Income received to December 31, 1938	4.10

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\$171.15

Deposited in Ipswich Savings Bank	\$171.15
This fund also includes two (2) shares Western Union Telegraph Co., valued at \$200.00	

JAMES D. REILLY,  
Treasurer.

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### DOW MEMORIAL BOULDER FUND

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Amount of Fund January 1, 1938	\$115.14
Income received to December 31, 1938	2.89

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\$118.03

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Deposited in Ipswich Savings Bank

\$118.03

JAMES D. REILLY,

Treasurer.

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## REPORT OF TRUST FUND COMMISSIONERS

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To the Citizens of Ipswich:

We submit the report of the Trust Fund Commissioners for the year 1938.

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## EUNICE CALDWELL COWLES FUND

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Amount of Fund Jan. 1, 1938	\$10,054.80
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Interest received to Dec. 31, 1938	278.41
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	\$10,333.21
--	-------------

Cash paid for scholarships in 1938	300.00
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Balance Jan. 1, 1939	\$10,033.21
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The Fund is invested as follows:

Deposited in Salem Savings Bank	\$ 5,029.65
Deposited in Inst. for Savings, Newburyport	5,003.56
	<hr/>
Total Fund	\$10,033.21

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### MARIANNA T. JONES FUND

Amount of Fund Jan. 1, 1938	\$691.68
Income received in 1938	17.39
	<hr/>
Total Fund Jan. 1, 1939	\$709.17
This Fund is invested as follows:	
Deposited in Ipswich Savings Bank	\$709.17

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### MARTHA I. SAVORY FUND

Amount of Fund Jan. 1, 1938	\$167.05
Income in 1938	4.10
	<hr/>
Total Fund Jan. 1, 1939	\$171.15
Deposited in Ipswich Savings Bank	\$171.15
In addition, there are also 2 shares of	

Western Union Telegraph Company  
which belong to this Fund.

Respectfully submitted,

GEORGE A. SCHOFIELD

CHARLES M. KELLY

CHARLES E. GOODHUE

Trust Fund Commissioners.

Ipswich, Mass., Feb. 15, 1939

The report of a number of other Funds will be found in the Town Treasurer's Report.

Under the law, whenever a person leaves money for a public fund and designates who is to handle it such a fund does not come within the scope of the Trust Fund Commissioners' duty unless they are so designated. That is true of most of our Funds. The three Funds above reported were given for the following purposes:

**Cowles Fund.** To help worthy graduates of the High School to continue their education. The money is expended under the direction of the Town Treasurer, the Master of the High School and the Selectmen.

**Jones Fund.** This fund was bequeathed to the town without any special purpose being given for which it might be used. That left it open to the town meeting to spend it for any legal purpose it saw fit and, as is known, the fund, with its accumulations, has been used to pay part of the expense of the new High School as voted

by the town and the fund itself, which was originally \$27,283.70, is now reduced, as seen by this report, to \$709.17.

**Martha I. Savory Fund.** This was a bequest under a will of a sum of money left to the town with the right to appropriate the whole or any part of the Fund for the purpose, as given in the will, "for the purchase of the best shrubs and trees to beautify the place." No special place was noted in the will.

**Trust Fund Commissioners,**

**By GEORGE A. SCHOFIELD, Chairman**

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## REPORT OF TRUSTEES OF MEMORIAL HALL

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To the Citizens of Ipswich:

A detailed statement of the receipts and expenditures for the year 1938 will be found elsewhere in this Report. We give a brief summary as follows:

### Receipts

Regular appropriation 1938	\$2,250.00
Expenditures for 1938	2,226.29
	<hr/>
Unexpended balance	\$23.71
Donation from W. R. C. No. 42	\$50.00

### Special Appropriation

Appropriation for new steps and repairs	\$1,000.00
Amount expended	970.46
	<hr/>
Unexpended balance	\$ 29.54

It is our opinion that the new steps in front of the Hall have added a great deal to the appearance of the building and that a job which has needed to be done for some time is now complete.

The State officials have notified the Trustees that under the present law auxiliary lights must be supplied in the Building. That is, gas lights at five points in the Building that would be available for light if the electric current should go off accidentally or be shut off temporarily.

We have taken this matter up with the Gas Company and also with the representatives of the State and we feel that the necessary lights which will be required can be put in at a cost of not more than \$75.00. We will be obliged to do this work as soon as an appropriation is made.

We feel that the Building has been well cared for by the janitor, Mr. Matheson, and as far as we know he has at all times given general satisfaction to those who use the Building.

Respectfully submitted,

JAMES A. McINNIS

RALPH C. WHIPPLE

BRAINARD C. WALLACE

OSCAR H. EWING

WALTER E. HAYWARD

GEORGE A. SCHOFIELD

Trustees.

## Assessors' Report

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To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors, there has been included the work sheet that is used in computing the tax rate, and tables of aggregates covering the work of this Department.

In making up the estimated receipts, the Board used all that the law allows, namely an amount equal to the receipts of the previous year.

The appropriations for 1938 showed an increase of over \$60,000.00 than in 1937, forcing an increase in tax rate of \$6.20 per thousand.

This year we have an amount of about \$10,000.00 to raise to cover an amount of State Tax underestimated by the Commissioner of Taxation for 1938.

At this time we cannot say what State Tax for 1939 will be, but do know it will be about \$12,000.00 more than amount estimated for 1938, so with the deficit of 1938 and increase for 1939 means an increase of between three and four dollars in our tax rate.

There has been quite an amount of new construction this year, but with losses that we can foresee the total valuation will remain about the same as last year, therefore if appropriations are as large as last year you can look for a substantial increase in rate for 1939, a rate of over \$50.00 per thousand unless added revenue can be provided.

We wish again to call your attention that your rate is governed by appropriations made in Town Meeting with State



and County assessments over which we have no control.

Respectfully submitted,

C. CHESTER CALDWELL,  
JOHN E. NORMAN,  
WORTHINGTON H. MANSFIELD,

Assessors of Ipswich.

### 1938 Recapitulation

Town Appropriations	\$413,994.79
Court Judgments	600.00
Deficit in 1932 Overlay	42.97
Deficit in 1935 Overlay	814.89
State Tax 1938	8,880.00
State Tax underestimated 1937	787.50
Auditing Municipal Accounts	95.59
State Parks and Reservations	213.23
State Parks and Reservations underestimated 1937	61.50
Veterans Exemptions	16.30
Veterans Exemptions underestimated 1937	2.53
County Tax	11,025.55
County Tax underestimated 1937	223.03
Tuberculosis Hospital	2747.05
Overlay 1938	6,085.86
	<hr/>
	\$445,590.79

### Estimated Receipts and Available Funds

Income Tax	30,244.51
Corporation Tax	4,512.27
Reimbursement on account State owned land	1,779.47
Motor Vehicle Excise Tax	10,748.49

Licenses	5,187.50
Fines	178.55
Special Assessments	1,648.50
General Government	807.35
Protection of Persons & Property	320.81
Health & Sanitation	248.94
Highways	730.48
Charities	5,658.33
Old Age Assistance	6,228.38
Soldiers' Benefits	588.00
Schools	4,125.21
Public Service Enterprises (Water Department)	21,500.00
Cemeteries	921.00
Interest on Taxes & Assessments	4,329.06
Dog License Refund	512.89
Bounty on Seals	71.50

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100,341.24

Available Funds Voted by Town Meeting	36,389.81
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Total	\$136,731.05
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Net amount to be raised by Taxation		
on polls and property		308,859.74
1824 Polls at \$2.00 each		3,648.00
Total Valuation Personal Property	\$541,355	24,252.70
(at Tax Rate \$44.80)		
Total Valuation Real Estate	6,271,405	280,958.94
(at a Tax Rate \$44.80)		
Total Valuation Real & Personal	6,812,760	
Gain in fractions		.10

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308,859.74

Moth Assessment	1,048.19
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Water Liens	3,549.87
Total amount of all Taxes & Assessments	
Committed to Collector in 1938	\$313,457.80

### Table of Aggregates

#### Number of Persons Assessed:

On Personal Estate Only	165
On Real Estate Only	1244
On Both Personal & Real Estate	154
Number of Polls Assessed	1824

#### Value of Assessed Personal Estate:

Stock in Trade	\$160,515
Machinery	48,875
Livestock	43,165
All other Tangible Personal Property	288,800
Total Value of Assessed Personal Estate	\$541,355.00

#### Value of Assessed Real Estate:

Buildings exclusive of Land	\$4,653,325
Land exclusive of Buildings	1,618,080
Total Value of Assessed Real Estate	\$6,271,405.00

(Tax Rate per thousand \$44.80)

Total Value of Assessed Estate	\$6,812,760.00
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Taxes for State, County, and Town Purposes,

#### Including Overlay:

On Personal Estate	\$24,252.70
On Real Estate	280,958.94
On Polls	3,648.00
	308,859.74

## Number of Livestock Assessed:

Horses	163
Cows	468
1 year old or over	118
Swine	10
Fowl	3025
All other	342
Number of Dwelling Houses Assessed	1594
Number of Acres of Land Assessed	17730

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## **Agent's W. P. A. Report**

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To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my report as Sponsor's Agent for the year ending December 31, 1938.

During the year 1938 extraordinary efforts have been made by the W. P. A. Administrator to obtain funds for the Town of Ipswich. As a result of these efforts, many people, who would otherwise be on Soldier's Relief or Welfare rolls, have been provided with worthwhile employment. At times certain restrictions imposed by the W. P. A. regulations have made it impossible to provide employment for persons on the above departmental rolls; however, the W. P. A. Administrator has explored every possible opportunity to relieve the welfare load. To accomplish the above, it has been necessary for the Administrator to devote many long hours and to exercise extraordinary

ingenuity in devising projects and in making the contacts with the proper authorities to have such projects approved.

### Drainage Project

The following drainage projects have been completed during the past year:

Hovey Street, East Street, Spring Street, Highland Avenue, High Street, Manning Street, Warren Street, Central Street, Mineral Street, County Street, Green Street, Argilla Road, and Linden Street.

### Farm-Market Project

The following roads have been graveled, straightened and graded: North Gate Road, Mitchell Road, Chebacco Road.

Under this project the appropriation made at the last Annual Town Meeting for Candlewood Road was combined with the Farm to Market Project, giving the town a piece of permanently constructed road of approximately 1600 feet long. The construction of this road under this project will do away with the expensive maintenance that the Highway Department was faced with each year. At the time of this report additional work is being done on Candlewood Road and it is expected that this work will be completed in another month.

### Water Extensions

In cooperation with the Town Water Department, a new water main was laid to the summer colony at Little Neck. The residents of Little Neck are now assured of a continuous year round water supply, and, in addition thereto, the question of fire protection has been solved insofar as an ample supply of water is concerned.

Water mains were extended on Nabby's Point Road and there is now in process the laying of water mains on Labor-in-Vain Road, and this will be completed shortly.



The town, at the Annual Town Meeting in 1938, voted to accept Nabby's Point Road. A W. P. A. Project was devised for the construction of a permanent road. All loam was excavated and a foundation of gravel installed and, after grading and rolling, the surface was finished by two applications of asphalt and pea stone. As constructed, Nabby's Point Road should last for many years with a minimum of repairs, and by such construction the Highway Department will be relieved of maintenance costs. By the construction of this road much valuable property has been opened to development and the property tax rate thereon will be a source of continual revenue in the future.

### Painting Schools

The group of schools on Central Street, known as the Winthrop and Manning Schools, have for many years been in need of a complete painting; both of these schools being situated on a through route were far from being a credit to the Town of Ipswich. A project for the painting of these schools was carried out during the year 1938. As a result both buildings received two coats of paint. The result has been a very great improvement in their appearance. Some additional work will be required on the rear of the Manning School and it is the present intention of the Administrator to prepare a project for the completion of this work.

### Emergency Tree Removal Project

Immediately after the storm of September 21st, the Administrator, prepared and had approved a project calling for \$10,000 to clear up the Storm damage. This work was carried out under the direct supervision of the Tree Warden. In passing, the Administrator desires to state that Ipswich was one of the first towns or cities in Massachusetts to present and receive an allotment of money for the repair of storm damage.

### Sewing Project

The Sewing Project has been carried out during the past



year with the same degree of efficiency as in years past. Exceptionally fine work has been turned out by the workers of this project under the supervision of Mrs. Arey. Mrs. Arey is entitled to much credit for the excellent manner in which she has administered duties assigned to her.

### Highland Cemetery

A project for the improvement of the Highland Cemetery was inaugurated during the past year. This project included drainage of the avenues and the installation of gravel drives where necessary. Other work along these lines will be carried on during the spring of 1939 under the same project. The Administrator has in mind another project for the Highland Cemetery during the current year.

### Green Crab and Reseeding Project

The shell fish industry, being one of the most important industries in the community, has received during the year 1938 the consideration which the Administrator deemed advisable. The Administrator believes that this is an industry which should be encouraged and brought back to its proper place. Having this in mind, a project was instituted for the combatting of the green crab menace and the reseedling of depleted flats. Much work was accomplished during the year 1938 and work is now in progress along these lines. The Administrator hopes and expects during the coming spring to have considerable work performed in the transplanting of seed clams to barren flats and the removal of muscles. The Administrator considers that work of this nature is of great constructive value.

### Moth Project

At the present time a Moth Project is in operation. The Administrator considers that the extermination of moth is very important. For many years moths have been making inroads on our valuable shade trees and efforts must be made to relieve

the situation. Those engaged in the Moth Project are doing exceptionally fine work and the Administrator takes this opportunity of commending them for their efforts. Further Moth Work will be carried on until the coming summer months.

### Shade Tree Census Project

About six months ago a project was started for the purpose of taking a census of all shade trees. The work on this project is about one-half completed and an additional project has been prepared and presented for approval.

### Cemetery Survey Project

At present a survey is being made of all town owned cemeteries and maps prepared.

### Recreational Project

Last summer the Administrator considered it advisable to inaugurate a Recreational Project. This project has worked out very successfully. Instructors have been provided and, under their direction, the children of the town have engaged in various activities, including dancing and sports of all kinds. Much interest in this project has been displayed by the children and parents. Favorable comment has been made from time to time on the Recreational Project by the W. P. A. officials from the Salem and Boston offices and from the Federal Supervisors of this project.

The Director, Charles Lampson, has proved to be very efficient in this line of work.

Dancing classes are conducted at Eagles Hall and the Linebrook Playground under the supervision of Paul Reddy, assisted by Miss Phyllis Chisholm. Exceptionally fine work has been accomplished by these two people and this activity has attracted a large following.

Art classes have been conducted under the supervision of Mr. Pierce Johnson who reports that exceptionally fine work has been accomplished by his pupils. An exhibition of their work will probably be held in the spring.

Sewing classes at the Burley School under the direction of Mrs. Lucy Foster have been carried on and much interest displayed by those taking part in this work.

Baseball, football and other games have been carried on at the Linebrook Playgrounds under the supervision of Charles Lampson and Roy Scott.

Swimming instruction has also been given. Recently basketball games have been started at the Town Hall under this project.

The Administrator desires to report that it will be exceedingly difficult from now on to ascertain the Federal Government's intention as to W. P. A. and for this reason the preparation of a detailed budget for the following year is practically impossible. He suggests that at the Annual Town Meeting in March, a lump sum equal to the amount appropriated last year, be appropriated; that this sum be placed under the supervision of the Finance Committee, and that from time to time as projects are devised, the Selectmen, or Administrator, submit to the Finance Committee for their approval such projects then under consideration and that if they are acceptable to the Finance Committee they then be submitted to the Federal Government for approval. This suggestion is made in view of the fact that at the last Annual Town Meeting procedure somewhat along these lines was discussed.

At present there are about 176 persons working on the W. P. A. with an average weekly payroll of \$2500. During the year 1938 the town received from the Federal Government approximately \$125,000, and a report of the expenditures has been filed with the Town Accountant and will be published in the Annual Town Report. A detailed report of all expend-

itures made by the administrator has been prepared and filed with the Town Accountant and is available for public inspection. Any information in addition thereto desired by any citizen of the town will be gladly provided by the Administrator, who is, and has been, willing at all times to discuss with citizens questions arising under the W. P. A. and would welcome constructive suggestions at any time.

Respectfully submitted,

BRAINARD C. WALLACE,

Sponsor's Agent.

# Tax Collector's Report

1 9 3 8

## MOTOR VEHICLE EXCISE

### Levy of 1932

Outstanding January 1, 1938	\$90.16	\$
Outstanding December 31, 1938		90.16
	<hr/>	<hr/>
	\$90.16	\$90.16

## MOTOR VEHICLE EXCISE

### Levy of 1933

Outstanding January 1, 1938	\$266.28	\$
Collections		42.82
Outstanding December 31, 1938		223.46
	<hr/>	<hr/>
	\$266.28	\$266.28

## MOTOR VEHICLE EXCISE

### Levy of 1934

Outstanding January 1, 1938	\$413.78	\$
Collections		71.85
Outstanding December 31, 1938		341.93
	<hr/>	<hr/>
	\$413.78	\$413.78

## MOTOR VEHICLE EXCISE

### Levy of 1935

Outstanding January 1, 1938	\$397.82	\$
Collections		71.24

Outstanding December 31, 1938		326.58
	<u>\$397.82</u>	<u>\$397.82</u>

## MOTOR VEHICLE EXCISE

## Levy of 1936

Outstanding January 1, 1938	\$866.33	\$
Refund	8.37	
Collections		153.03
Outstanding December 31, 1938		721.67
	<u>\$874.40</u>	<u>\$874.70</u>

## MOTOR VEHICLE EXCISE

## Levy of 1937

Outstanding January 1, 1938	\$2,244.59	\$
Refunds	34.56	
Collections		1,170.19
Abatements		40.24
Outstanding December 31, 1938		1,068.72
	<u>\$2,279.15</u>	<u>\$2,279.15</u>

## MOTOR VEHICLE EXCISE

## Levy of 1938

Commitments	\$11,380.82	\$
Refunds	170.42	
Overpayment Adjusted	.02	
Collections		10,085.13
Abatements		474.46



Outstanding December 31, 1938		991.67
	<u>\$11,551.26</u>	<u>\$11,551.26</u>

## M O T H

## Levy of 1934

Outstanding January 1, 1938	\$45.10	\$
Erroneous transfer to Tax Titles	10.85	
Tax Titles		10.85
Outstanding December 31, 1938		45.10
	<u>\$55.95</u>	<u>\$55.95</u>

## M O T H

## Levy of 1936

Outstanding January 1, 1938	\$97.14	\$
Erroneous transfer to Tax Titles	5.00	
Tax Titles		10.70
Collections		50.16
Outstanding December 31, 1938		41.28
	<u>\$102.14</u>	<u>\$102.14</u>

## M O T H

## Levy of 1937

Outstanding January 1, 1938	\$586.53	\$
Tax Titles		35.75
Collections		409.71
Outstanding December 31, 1938		141.07
	<u>\$586.53</u>	<u>\$586.53</u>

## M O T H

## Accounts Receivable

1 9 3 7

Outstanding January 1, 1938	\$2,235.67	\$
Collections		1,187.48
Outstanding June 3, 1938		1,048.19
	<hr/>	<hr/>
	\$2,235.67	\$2,235.67

## M O T H

## Levy of 1938

Commitment	\$1,048.19	\$
Tax Titles		11.75
Collections		850.59
Outstanding December 31, 1938		185.85
	<hr/>	<hr/>
	\$1,048.19	\$1,048.19

## M O T H

## Accounts Receivable

1 9 3 8

Commitment	\$2,196.16	\$
Collections		26.75
Outstanding December 31, 1938		2,169.41
	<hr/>	<hr/>
	\$2,196.16	\$2,196.16

## OLD AGE ASSISTANCE

## Levy of 1933

Outstanding January 1, 1938	\$5.00	\$
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Refund	1.00	
Collections		6.00
	<hr/>	<hr/>
	\$6.00	\$6.00

## T A X E S

## Levy of 1933

Outstanding January 1, 1938	\$22.00	\$
Tax Title Disclaimed	11.70	
Abatement		11.70
Collections		4.00
Outstanding December 31, 1938		18.00
	<hr/>	<hr/>
	\$33.70	\$33.70

## T A X E S

## Levy of 1934

Outstanding January 1, 1938	\$216.58	\$
Tax Title Disclaimed	49.29	
Refund	4.44	
Erroneous Transfer to Tax Titles	3,643.79	
Tax Titles		2,098.43
Abatements		49.29
Collections		1,339.16
Outstanding December 31, 1938 Poll, Personal & Real Estate		427.22
	<hr/>	<hr/>
	\$3,914.10	\$3,914.10

## T A X E S

## Levy of 1935

Outstanding January 1, 1938	\$6,077.52	\$
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Tax Title Disclaimed	46.89	
Erroneous Transfer to Tax Titles	5,211.19	
Tax Titles		4,715.45
Abatements		218.49
Collections		4,926.41
Outstanding December 31, 1938 Poll,		
Personal & Real Estate		1,475.25
	<hr/>	<hr/>
	\$11,335.60	\$11,335.60

## T A X E S

## Levy of 1936

Outstanding January 1, 1938	\$39,611.94	\$
Tax Titles Disclaimed	45.25	
Tax Title Adjustments	44.00	
Overpayments Adjusted	.81	
Erroneous Transfer to Tax Titles	5,481.30	
Refund	11.65	
Tax Titles		5,859.04
Abatement		45.25
Collections		27,033.40
Outstanding, December 31, 1938 Poll,		
Personal & Real Estate		12,257.26
	<hr/>	<hr/>
	\$45,194.95	\$45,194.95

## T A X E S

## Levy of 1937

Outstanding January 1, 1938	\$85,536.56	\$
Refund	27.02	
Overpayments adjusted	.29	
Tax Titles		6,101.68

Abatements	37.22	
Collections	43,770.53	
Outstanding, December 31, 1938 Poll, Personal & Real Estate	35,654.44	
	<hr/>	<hr/>
	\$85,563.87	\$85,563.87

## T A X E S

### Levy of 1938

Commitments	\$309,053.85	\$
Refunds	147.36	
Tax Titles	8,709.14	
Abatements	2,026.18	
Collections	206,646.99	
Outstanding, December 31, 1938 Poll, Personal & Real Estate	91,818.90	
	<hr/>	<hr/>
	\$309,201.21	\$309,201.21

## TAX TITLE ACCOUNT

Tax Titles on hand		
January 1, 1938	\$36,960.43	\$
Refund	22.00	
Added to Tax Titles	32,002.49	
Reported as Redemption of Tax Titles	1,700.94	
Tax Titles Redeemed	7,310.75	
Tax Titles Disclaimed	153.13	
Excess Transfer to Tax Titles	22.00	
Erroneous Transfer to Tax Titles	15,973.01	
Tax Titles on hand December 31, 1938	47,226.97	
	<hr/>	<hr/>
	\$70,685.86	\$70,685.86

## WATER LIENS ADDED TO TAXES 1937

Outstanding January 1, 1938	\$3,246.18	\$
Refund	1.00	
Tax Titles		1,031.19
Abatement		22.00
Collections		591.16
Outstanding December 31, 1938		1,602.83
	<hr/>	<hr/>
	\$3,247.18	\$3,247.18

## WATER LIENS ADDED TO TAXES 1938

Water Liens Added to Taxes 1938	\$3,549.87	\$
Tax Titles		926.13
Abatements		6.00
Collections		603.41
Erroneous Lien		4.24
Outstanding December 31, 1938		2,010.09
	<hr/>	<hr/>
	\$3,549.87	\$3,549.87



# LIABILITIES

## Bonds and Notes Payable

Year	Tax Title Loan	Emergency Highway Loan 1938 Grader	New Fire Pump	Emergency Relief Building	Memorial Building	Burley HighSchool School Equipment	Shatswell NewHigh School		
1939	\$25,000.	\$10,000.	\$900.	\$2,340.	\$5,000.	\$2,000.	\$700.	\$4,000.	\$6,000.
1940				5,000.	2,000.	2,000.	700.	4,000.	6,000.
1941					2,000.	2,000.	700.	4,000.	6,000.
1942					2,000.	2,000.	700.	4,000.	6,000.
1943						2,000.	700.	4,000.	6,000.
1944								4,000.	6,000.
1945								4,000.	6,000.
1946								4,000.	6,000.
1947								4,000.	6,000.
1948								4,000.	6,000.
1949									6,000.
1950									6,000.
1951									6,000.
1952									6,000.
1953									6,000.
1954									6,000.
1955									6,000.

## Electric Light and Water Notes Payable

In Report of That Department

# Report of the Town Treasurer

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To the Citizens of the Town of Ipswich:

The report of the Town Treasurer for the year of 1938 is herewith submitted.

Balance January 1, 1938

General Cash	\$21,725.71	
Electric Light Deposits	4,034.55	
	<hr/>	\$ 25,760.26
Receipts		893,134.70
		<hr/>
		\$918,894.96
Payments		\$864,526.54
Balance December 31, 1938	\$50,061.39	
Electric Light Deposits	4,307.03	
	<hr/>	\$ 54,368.42
		<hr/>
		\$918,894.96

Detailed reports of all financial transactions of the town for the year may be found in the tables given in the report of the Town Accountant.

The borrowing capacity of the town for temporary revenue loans was \$302,486.64. Of this amount the sum of \$274,750.00 was borrowed, this being \$25,250.00 less than last year.

There are four (4) notes of \$25,000 each outstanding held by the Merchants National Bank of Boston. This amount is the same as was unpaid on temporary loans in 1937.

Cash on hand on closing the books on December 31, 1938 was \$54,368.42 as against a balance of a year ago of \$25,-760.26.

Disbursements during 1938 were \$31,125.88 less than during the year of 1937. The expenditures during the year involved the issuance of 21,194 checks.

Respectfully submitted,

JAMES D. REILLY,

Treasurer and Collector.

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## Auditor's Statement

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I hereby certify that I have examined the accounts of the Treasurer and find them correct and the balance in his hands to agree with the report submitted. I have approved vouchers for all bills paid and find them to agree with the Treasurer's Warrants.

KENNARD V. DAMON,

Auditor, Town of Ipswich

Essex, s. s.

Then personally appeared Kennard V. Damon, Auditor of the Town of Ipswich, and made oath that the above statement by him is true.

Attest:— *Edward S. Cogswell*

Justice of the Peace.

My Commission expires July 26, 1940

# Accountant's Report

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To the Honorable Board of Selectmen,

Gentlemen:

I beg to submit herewith the annual report of the expenditures and receipts of the Town of Ipswich for the year ending December 31, 1938, together with the reports of various departments and town officials.

Respectfully submitted,

KENNARD V. DAMON,

Town Accountant.

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## Expenditures

### GENERAL GOVERNMENT

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#### Moderator

Salary	\$100.00	
	<hr/>	\$100.00
Appropriation	\$100.00	

#### Selectmen

##### Salaries and Wages:

Chairman	\$ 300.00
Other Selectmen	400.00
Clerical	51.25
Secretary Finance Committee	50.00
Bell Ringer	60.00

Wire Inspector	300.00
Dog Officer	22.00

## Other Expenses:

Stationery and Postage	33.34
Printing and Advertising	1,440.05
Supplies	24.05
Plans and Surveys	87.75
Hearings, Car Fares, Travel	158.00
Telephone	63.00
Posting Warrants	42.00
Dues	8.00
Insurance	31.50
Delivering Town Reports	20.00
Flowers	5.00

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 \$3,095.94

Appropriation	3,000.00
Transfer, Reserve Fund	100.00
Unexpended Balance	4.06

**Auditing and Accounting****Expended 1938**

## Salaries and Wages:

Auditor	150.00
Accountant	1,650.00
Clerk	262.50

## Other Expenses:

Stationery and Postage	\$ 1.23
Supplies	79.85
Equipment and Repairs	144.50
Dues	10.00

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 \$2,298.08

Appropriation	\$2,040.00
Transfer	262.50
Unexpended Balance	4.42

### Treasurer and Collector

#### Salaries and Wages:

Treasurer and Collector	\$2,200.00
Clerk	1,456.00

#### Other Expenses:

Office Supplies	531.41
Office Equipment	182.00
Stationery and Postage	272.90
Printing and Advertising	239.38
Certification of Notes	40.00
Surety Bonds and Insurance	614.50
Registering Deeds Etc	40.00
Telephone	59.64
Auto Expense	57.40
Rent Safety Deposit Box	5.50

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\$5,698.73

Appropriation	\$5,697.00
Refund	1.88
Unexpended Balance	.15

### Assessors

#### Salaries and Wages:

Chairman and Clerk	\$1,500.00
Other Members	400.00
Clerical Hire	30.00

#### Other Expenses:

Stationery and Postage	28.96
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Telephone	45.19
Supplies	67.25
Printing and Advertising	220.25
Travel and Auto Hire	169.00
Abstracts of Deeds	56.08
Legal Hire	35.00
Subscription	10.00
Repairs to Office Fixtures	5.75

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\$2,568.18

Appropriation	\$2,576.22
Unexpended Balance	8.44

### Town Clerk

#### Salaries and Wages:

Town Clerk	\$1,250.00
Clerical Hire	\$28.00
Recording Fees	223.00
Birth Returns	19.50
Death Returns	12.00

#### Other Expenses:

Supplies	90.87
Stationery and Postage	44.45
Printing and Advertising	11.00
Surety Bonds	7.50
Dues and Subscriptions	4.00
Books and Documents	10.50

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\$1,700.82

Appropriation	\$1,750.00
Unexpended Balance	49.18

**Election and Registration****Salaries and Wages:**

Registrars	300.00
Election Officers	1,090.18

**Other Expenses:**

Supplies	63.78
Stationery and Postage	15.00
Printing and Advertising	358.57
Equipment	8.50
Carpentry	9.00
Auto Hire	3.00

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\$1,848.03

Appropriation	\$1,900.00
Unexpended Balance	51.97

**Law****Town Counsel**

Drafting Forms	\$ 16.00
Investigations and Opinions	167.00
Attending Hearings	75.00
Court Cases	530.00
Deed and Plan	5.00

**Other Expenses:**

Special Attorneys	150.00
Photographs	16.00
Witness Fees	25.60
Bus Hire	12.00

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\$996.60

Appropriation	\$600.00
Reserve Fund Transfers	396.60

### Town Hall

## Salaries:

Janitor	\$1,300.00
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## Other Expenses:

Fuel	722.50
Light	398.81
Water	29.09
Gas	68.54
Janitor's Supplies	116.07
Repairs and Materials	512.08
Furnishings	86.05
Insurance	17.20
Laundry	12.00

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\$3,262.34

Appropriation	\$3,383.50	
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Unexpended Balance	121.16	
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## PROTECTION OF PERSONS AND PROPERTY

### Police

## Salaries and Wages:

Chief	\$1,716.00
Patrolmen	8,766.44
Special Police	376.12
Keeper of Lock-Up	848.00
Matron	8.00

## Equipment and Maintenance:

Equipment and Supplies	402.38
Gas, Oil and Repairs	655.16

## Other Expenses:

Car Hire	15.25
Supplies	30.52

Repairs to Cell Room	37.56
Printing, Stationery, Postage	48.50
Telephone	173.72
Meals for Prisoners	16.70
Insurance	123.57
Office Equipment	47.40
Furniture	43.58
Painting Traffic Lines	32.00

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\$13,340.90

Appropriation	\$13,495.00
Refund	1.00
Unexpended Balance	155.10

#### V. H. Grant Pension

Pension	1,456.00
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1,456.00

Appropriation \$1,456.00

#### Fire Department

##### Salaries and Wages

Chief	433.33
Other Engineers	300.00
Chauffeurs	6,480.00
Call Men	2,870.87
Still Alarms	94.50
Superintendent Fire Alarm	100.00

##### Equipment and Repairs

Hose	286.00
Apparatus	60.75
Supplies	105.58
Repairs	513.25

Gas and Oil	45.79
Care of Fire Alarm	436.34

**Buildings and Grounds:**

Fuel	412.60
Light	103.09
Water	34.41
Supplies	135.63
Repairs	18.01

**Other Expenses:**

Pension	300.00
Insurance	156.97
Telephone	105.14
Supplies	5.55
Subscriptions	4.00
Medical	6.00

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13,007.81

Appropriation	13,068.88
Unexpended Balance	60.99

**Fire Apparatus**

Apparatus	2,000.00
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\$2,000.00

Appropriation	2,000.00
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**Harbor Master**

Care of Buoys and Floats	119.00
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119.00

Appropriation	300.00
Unexpended Balance	181.00

**Moth Department**

## Salaries and Wages

Superintendent	1,200.00
Labor	998.13

## Other Expenses:

Stationery and Printing	23.00
Insurance and Registration	328.57
Insecticides	1,220.66
Hardware and Tools	53.40

## Equipment and Maintenance:

New Equipment	1,240.35
Repairs, Gas, Oil, Etc.	698.71
Fuel, Light, Rent	210.45
Express and Trucking	48.25

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 \$6,021.52

Appropriation	5,782.20
Transfers	240.64
Unexpended Balance	1.32

**Tree Warden**  
 Expended 1938

## Salaries and Wages:

Superintendent	300.00
Labor	381.62

## Other Expenses:

Advertising	3.00
Hardware, Tools & Supplies	87.09
Maintenance of Equipment, Gas and Oil	37.09

808.80

Appropriation	780.00
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Transfer, Reserve Fund	28.84
Unexpended Balance	.04

### Sealer of Weights and Measures

#### Expended 1938

#### Salaries and Wages:

Sealer	250.00
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#### Other Expenses:

Stationery and Postage	1.38
Printing and Advertising	4.00
Auto Hire, Gas and Oil, Etc.	40.87
Equipment and Supplies	156.80
Labor Hire	12.00

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465.05

Appropriation	465.05
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### Forest Warden

#### Expended 1938

Fighting Fires	91.50
Equipment and Supplies	79.13
Repairs to Equipment	8.00

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178.63

Appropriation	250.00
Unexpended Balance	71.37

### Shell Fish—Clam Commissioners

#### Expended 1938

#### Salaries and Wages:

Commissioners	300.00
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Labor and Policing	921.00
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## Other Expenses:

Printing and Advertising	32.50
Supplies	12.95
Boat Rental	28.00
Attending Hearing	4.00

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1,298.45

Appropriation	1,300.00
Unexpended Balance	1.55

## Green Crab

Supervision and Collection	114.75
Collection	201.50
Boat Rental	77.00
Truck Hire	27.50
Purchase of Boats	45.00
Equipment	30.89
Supplies	3.36

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500.00

Appropriation	250.00
Transfers, Reserve Fund	250.00

## Mosquito Control

Commonwealth of Massachusetts	850.00
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850.00

## Health and Sanitation

## General Administrative:

Chairman	100.00
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Other Members	150.00
Agent	600.00
Stationery and Postage	9.35
Printing and Advertising	10.25
Telephone	6.45
Clerical	50.00
Supplies	7.93

#### Quarantine and Contagious Diseases:

Medical Attendance	128.00
Drugs and Medicines	13.87
Loss of Wages	39.00
Cities and Towns	117.68

#### Tuberculosis:

Board and Care	2,677.40
Survey	77.50

#### Child Hygiene:

Director	150.00
Nurse	300.00
Supplies	2.78

#### Inspection:

Inspector of Animals	175.00
Expenses	5.00
Inspector of Slaughtering	10.00
Inspector of Milk	400.00
Milk Analysis	57.14
Supplies	.60

#### Other Expenses:

Labor	8.00
Disposal of Dead Animals	20.50
Collection of Garbage	1,200.00
Traveling	133.76

Supplies	2.50
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6,452.71

Appropriation	6,465.50
Unexpended Balance	12.79

**Cable Memorial Hospital**

B. S. Cable Hospital	2,500.00
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2,500.00

Appropriation	2,500.00
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**Essex Sanatorium**

Maintenance	2,747.05
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**Highways****Administration:**

Superintendent	1,711.08
Clerical	119.85
Equipment and Supplies	125.75
Telephone	124.87
Plans and Surveys	86.50
Insurance	803.30
Auto Registration	12.00

**General:**

Labor	\$6,094.76
Trucks and Teams	1,271.15
Equipment and Repairs	3,767.98
Gas and Oil	1,043.85
Broken Stone, Gravel, Etc.	1,291.93
Tarvia, Road Oil, Etc.	4,564.66

Tools and Supplies	2,175.12	
Maintenance Traffic Beacons	343.00	
Building Expense:		
Fuel and Water	204.41	
Repairs and Supplies	94.96	
Other Expenses		
Express	17.02	
Rent	120.00	
	<hr/>	
		23,972.19
Appropriation	23,925.00	
Refunds	47.19	

### Highways, Chapter 464, Acts of 1935

Miscellaneous	.08	
	<hr/>	
		.08

### Chapter 90, Topsfield and Linebrook Roads

Gravel	4.05	
	<hr/>	
		\$4.05

### Chapter 90, Topsfield Road, 1937

Labor	1,374.47
Traffic Officers	65.00
Equipment Hire	245.50
Trucking	648.44
Materials	2,573.31
	<hr/>

4,906.72

**Chapter 90, Topsfield Road, 1938**

Labor	2,058.60
Trucks	401.39
Materials	1,674.32
Insurance	79.68

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4,213.99

**Chapter 90, Mill Road, 1937**

Labor	1,332.75
Trucking	89.59
Rental of Equipment	162.44
Sharpening Tools	12.90
Tarvia and Road Mixtures	1,779.28
Broken Stone	601.41
Gravel and Loam	145.40
Lumber	322.43
Drainage Pipe	327.77
Blasting Supplies	25.26
Cement	21.45
Catch Basin Materials	97.25
Contract, Bridge Construction	1,421.94
Advertising	32.55

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6,372.42

**Chapter 90, Mill Road, 1938**

Labor	3,984.65
Trucks	1,215.80
Equipment Rental	905.00
Equipment Repairs	119.35
Tools and Supplies	173.60
Broken Stone	1,568.30



Tarvia and Road Mixtures	4,720.38
Culverts and Pipes	741.13
Lumber	81.23
Sand and Loam	222.36
Cable Guard Posts	80.00
Lime and Cement	84.90
Grates and Flanges	30.25
Brick	25.00
Gas and Oil	143.17
Traffic Officers	12.00
Insurance	159.68

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14,266.80

### Resurfacing Little Neck Road

Labor	296.07
Trucks	135.49
Broken Stone	386.06
Tarvia and Asphalt	667.49
Gas and Oil	34.75
Insurance	18.47

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1,538.33

Appropriation	1,702.00
Unexpended Balance	163.27

### Candlewood Road

Labor	666.32
Trucks	355.86
Profile and Grades	70.00
Broken Stone	809.29
Asphalt	955.70

Culverts and Pipe	142.83
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3,000.00

Appropriation

**Traffic Rules and Regulations**

Labor	140.50
Blueprints	122.00
Signs and Posts	689.85
Cement	12.50
Advertising	103.50

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1,068.35

Appropriation	993.02
Transfer, Reserve Fund	75.43
Unexpended Balance	.10

**Chapter 500, Acts of 1938**

Insurance	66.22
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**Currier Park Project:**

Supervision	105.76
Labor	1,729.13
Trucks	336.26
Gas and Oil	12.27
Equipment Rentals	76.00
Tools and Supplies	156.33
Sharpening Tools	1.80
Profile and Grades	64.20
Tarvia	182.57
Broken Stone	76.54
Sand and Gravel	85.23
Lime and Cement	51.78
Lumber	77.34

Drainage Pipe	313.36
Brick	108.00
Curb Inlets	96.00

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3,472.57

## Sagamore Street:

Labor	1,068.50
Trucks	295.63
Gravel	180.45
Supplies	1.29

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1,545.87

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5,084.66

## Snow Removal

Labor	\$5,103.17
Special Police	3.50
Trucks, Teams and Plows	3,225.14
Tools and Equipment	80.55
Gas and Oil	46.65
Calcium Chloride and Road Salt	235.00
Sand	85.10
Insurance	171.52

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\$8,950.63

Appropriation	\$10,000.00
Refund	106.00
Unexpended Balance	1,155.37

**Street Lighting**

Ipswich Municipal Lighting Plant	\$6,000.00	
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		\$6,000.00
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Appropriation	\$6,000.00	
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**Public Welfare****General Administration:**

Salary Overseers	450.00
Agent	75.00
Clerk	1,125.00
Other Clerical	177.25
Office Supplies and Equipment	173.06
Printing, Stationery and Postage	53.36
Telephone	221.57
Dues	6.00

**Outside Relief by Town:**

Cash	6,939.96
Rent	3,945.60
Groceries and Provisions	12,927.60
Fuel	2,491.93
Board and Care	712.70
Medicine and Medical	1,285.48
Clothing	222.14
Burials	140.00
State Institutions	1,505.17
Other Institutions	105.71
Aiding Dependent Children	3,293.82
Old Age Assistance	15,209.38
Other Cities and Towns	2,845.51
Auto Expense	263.28
Commodity Store Expense	630.90

Trucking	268.70
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\$55,069.12

Appropriation	\$45,000.00
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Additional	
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Appropriation	10,000.00
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Refunds	69.33
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Unexpended Balance	.21
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### Infirmary

#### Salaries and Wages:

Superintendent	600.00
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Matron	600.00
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Other Employees	1,221.67
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#### Other Expenses:

Groceries and Provisions	1,134.51
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Dry Goods and Clothing	151.73
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Laundry	127.38
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Medical	56.37
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Supplies	141.82
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Fuel and Light	529.63
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Ice	55.47
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Stationery, Papers and Postage	44.43
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Telephone	71.97
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Insurance	98.63
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Harness	17.30
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Blacksmith	49.50
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Hay and Grain	575.90
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Plants and Seeds	13.80
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Equipment and Repairs	232.17
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Inspection	5.00
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Auto Expense	256.62
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5,983.90

Appropriation	6,000.00
Unexpended Balance	16.10

**U. S. Grants****Old Age Assistance, Adm.:**

Clerk	75.00
Other Clerical	298.50
Stationery and Postage	78.30

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 451.80
**Old Age Assistance, Assistance:**

Sundry Persons	14,007.78
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 14,007.78
**Aid to Dependent Children:**

Sundry Persons	1,391.39
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 1,391.39
**State Aid**

Cash	340.00
Transferred to Military Aid	240.00

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 580.00

Appropriation	600.00
Unexpended Balance	20.00

**Military Aid**

Cash	838.00
Appropriation	600.00
Transfer from State Aid	240.00
Unexpended Balance	2.00



**Burial of Indigent Soldiers and Sailors**

Burial Expense	86.19
Burial Agent's Fee	2.00

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 88.19

Transfer, Reserve Fund      88.19

**Soldiers' Relief**

Cash	1,357.00
Groceries and Provisions	2,232.16
Fuel	435.06
Rent	805.39
Clothing	138.08
Medical	316.89
Dues	2.00
Printing	3.50

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 5,298.08

Appropriation	6,500.00
Unexpended Balance	1,225.92

**Soldiers' Graves**

Labor	175.00
Appropriation	175.00

**Education****General Expense:****Salaries and Wages:**

Superintendent	3,000.00
Clerk	499.84
Other Clerical	650.00

Truant Officer	300.00
Census	100.00

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4,549.84

Trucking	109.55
Travel	226.07
Stationery, Printing, Postage	67.86
Telephone	289.67

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5,242.99

#### Health:

Nurse	1,060.00
Doctor	600.00
Expenses	36.34

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1,696.34

Teachers' Salaries	68,687.52
Americanization Classes	190.20
Textbooks and Supplies	3,317.42
Libraries	96.97
Tuition	431.86
Support of Truants	375.14
Transportation	8,075.75
Janitors	6,796.00
Fuel, Gas, Light and Water	5,460.20
Building and Grounds, Maintenance and Repairs	3,048.12
Furniture and Fixtures	644.84
Diplomas and Graduation	71.56
Insurance	279.70

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104,414.61

Appropriated 102,377.25

Received:

Feoffees 1,500.00

Manning

Fund 500.00

Refunds 54.08

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2,054.08

Less Unexpended Balance 16.72

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104,414.61

### New High School

Flag Pole:

Construction and Erection 387.25

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387.25

### School Ground Lighting

Ipswich Municipal Light Plant:

Construction Lighting System 798.79

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798.79

Appropriation 1,000.00

Unexpended Balance 201.21

### Scholarships

Althea Hebb 150.00

Richard Horton 150.00

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300.00

**Library****Salaries and Wages:**

Librarian	825.91
Assistant Librarian	333.10
Secretary and Treasurer	175.00
Books and Periodicals	272.74
Insurance	134.28
Fuel	220.75
Light	16.92
Plumbing	21.30

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 2,000.00

Appropriation	2,000.00
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**Parks****Expended 1938**

Labor	366.88
Equipment and Supplies	67.66
Plants and Fertilizer	144.50
Repairs, Gas, Oil, Etc.	77.24
Water	24.00
Express	1.21

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 681.49

Appropriation	700.00
Unexpended Balance	18.51

**Playgrounds**

Labor	595.50
Supplies	54.00
Equipment	288.20
Repairs to Apparatus	15.60

Gravel, Loam and Sand ..	36.41
Truck Hire	10.00
Gas and Oil	4.10

---

1,003.81

Appropriation	1,025.00
Unexpended Balance	21.19

### 1937 Unpaid Education Bills

Tuition	57.40
Supplies	169.03
Groceries	17.00
Express	3.99
Fuel	116.16
Lumber	8.07
Transportation	22.00
Police Service	3.00

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396.65

Appropriation	396.65
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### 1937 Unpaid Cemetery Bills

Water	15.00
Supplies	2.94

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17.94

Appropriation	18.94
Unexpended Balance	1.00

### 1937 Unpaid Highway Bills

Tools and Supplies	53.61
Lumber	26.11

Asphalt	58.32
Gas and Oil	240.22
Equipment Maintenance	203.43
Care of Traffic Beacons	124.00
Fuel	33.46
Insurance	490.37
Express	.35

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\$1,229.87

Appropriation                \$1,229.87

### 1937 Unpaid Welfare Bills

Telephone	34.54
Office Supplies	16.25
Transportation	5.25
Trucking	15.00
Groceries and Provisions	2,162.12
Rent	400.75
Fuel	412.51
Clothing	37.24
Medical	300.01
Board and Care	61.66
Other Cities and Towns	779.01
State and Other Institutions	452.34

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\$4,676.68

Appropriation                \$4,676.68

### 1937 Unpaid Soldiers' Relief Bills

Groceries and Provisions	500.00
Fuel	22.50
Rent	63.00
Other Cities and Towns	54.22



Board and Care	18.68	
	<hr/>	
		\$658.50
Appropriation	\$660.40	
Unexpended Balance	2.00	

### 1933 No. 2 Unemployment Appropriation

Supplies	\$6.88	
	<hr/>	
		\$6.88

### Unemployment \$35,000.00

Travel	\$8.00	
	<hr/>	
		\$8.00

### Unemployment W. P. A. \$30,000.00 Appropriation

#### Drainage Project:

Truck Hire	\$363.65	
Tools and Supplies	81.68	
Sharpening Tools	53.85	
Blasting	42.00	
Rental of Equipment	12.50	
Cement and Lime	11.15	
	<hr/>	
		\$564.83

#### Sewing Project:

Purchase of Materials	288.00
Rent	70.00

Lights	3.09
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\$361.09

Farley Brook:

Engineering Services	\$300.00	\$300.00
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Administration:

Salaries	125.00
Telephone	4.27
Postage and Box Rent	1.59
Office Supplies	.50

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\$131.36

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\$1,357.28

· Unemployment W. P. A. \$3,500.00 Appropriation

Drainage Project:

Pipe	\$992.70
Truck Hire	580.01
Plans and Surveys	277.50
Brick	168.00
Tools and Supplies	117.64
Grates and Frames	109.28
Sand and Gravel	55.15
Lumber	43.40
Labor	27.75
Cement and Lime	26.60
Kerosene	16.79
Sharpening Tools	15.60
Rental, Storage Space	10.00

Medical Supplies	5.20	
Expressing	2.48	
	<hr/>	\$2,448.10

## Farm-Market Project:

Truck Hire	628.75	
Labor	2.00	
	<hr/>	\$630.75

## Administration:

Salaries	201.50	
Travel and Expenses	42.09	
Telephone	13.84	
Office Supplies	2.54	
	<hr/>	\$259.97

## Moth Project:

Tools and Supplies	46.40	
Creosote	25.92	
Labor	8.88	
	<hr/>	\$81.20

## Sewing Project:

Rent	70.00	
Lights	6.28	
Supplies	3.70	
	<hr/>	\$79.98

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\$3,500.00

**Green Street Dam**

Contract Payments, Thomas H. Reedy	1,000.00	1,000.00
Balance, Jan. 1, 1939	1,200.00	
Unexpended Balance	200.00	

**Unemployment W. P. A. No. 2 1938 Appropriation****Farm-Market Project:**

Truck Hire	3,801.60
Gravel	1,718.20
Supplies	420.64
Pea Stone	106.20
Sharpening Tools	61.85
Labor	28.00

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\$6,136.49

**Drainage Project:**

Supplies - Materials	4,047.07
Truck Hire	1,070.42
Labor	230.20
Sharpening Tools	78.85
Property Repairs	62.70
Gravel and Loam	61.58
Rental of Storage Space	50.00
Surveys, Plans, Grades	26.45
Rental of Equipment	24.00

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\$5,651.27

**Nabby's Point Road Project:**

Supplies and Materials	943.68
Truck Hire	886.27
Gravel and Sand	190.03
Rental of Equipment	119.00

Sod	89.25
Pea Stone	59.57
Labor	59.25
Surveys, Plans, Grades	58.75

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\$2,405.80

Administration:

Salaries, Clerk	
Hire, Labor	1,623.69
Supplies and Repairs	219.60
Travel and Expenses	112.74
Telephone	96.54
Postage and	
P. O. Box Rent	5.70

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\$2,058.27

Highland Cemetery Project:

Trucks	823.50
Supplies and Materials	551.22
Gravel	83.70
Labor	21.75
Sharpening Tools	11.20

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\$1,491.37

Recreation Project:

Supplies and Equipment	748.32
Labor and Police	219.75
Rent	80.00
Expressing - Trucking	55.50
Travel and Expenses	44.61
Instructor	35.00
Rental of Equipment	29.00

Janitor Services	22.50
Printing and Supplies	6.25

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\$1,240.93

## Sewing Project:

Contribution for	
Materials	630.00
Rent	315.00
Expressing	39.25
Supplies and Equipment	30.69
Repairing Machines	10.00
Lights	6.20
Expenses	3.29
Cleaning Windows	1.50

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\$1,035.93

## Painting Project:

Supplies	764.30
Rental of Equipment	103.00
Expressing	8.00
Repairs	.50

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\$875.80

## Plans, Surveys,

Blue Prints	870.90	870.90
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## Emergency Tree Removal Project:

Supplies	193.01
Labor	162.50
Teaming	126.50
Blasting	10.00
Sharpening Tools	3.70

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495.71



## Shade Tree Census Project:

Supplies and Equipment 341.50

Labor 10.45

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 351.95

## Neck Causeway and Farm Road Gravel:

Trucks 114.41

Gravel 39.75

Labor 21.00

Rental of Equipment 31.50

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 206.66

## Green St. Wall and Stadium:

Labor 135.00

Truck Hire 24.69

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 159.69

## 1937 Moth Project:

Supplies 96.34

Travel 13.74

Truck Hire 17.50

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 127.58

## Nursery School:

Supplies 20.00

Instructor 19.32

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 39.32

## Music Project:

Contribution 36.00 36.00

## Moth Project No. 2:

Supplies 30.46 30.46

## Painting Project No. 2:

Labor	10.00	10.00
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## Tree Conservation Project:

Labor	21.50	21.50
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## Currier Park:

Supplies	19.50	19.50
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## Concrete Sidewalk Project:

Labor	16.00	16.00
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## New Street Project:

Labor	10.00	10.00
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## Green Crab Project:

Supplies	13.35	13.35
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## Neck Road Water Ext.;

Sharpening Tools	4.90	
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Supplies	3.15	8.05
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## Cemetery Survey Project:

Labor	5.25	5.25
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## W. P. A. Tool Room:

Labor	4.00	4.00
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\$23,321.78

## Crane Picnic Fund

Transportation (Boats)	\$ 385.00
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Transportation (Auto and Bus)	50.75
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Float (Maintenance and Lumber)	234.47
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Water Supply (Pipe and Installation)	171.12
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Gas and Oil	2.52
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Telegram	.57
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Printing	8.75
Supplies	48.90
Trucking	8.00
Life Guards	25.00
Police	25.00
Band	50.00
Tents	50.00
Recreational Equipment	16.65
Frankfurts	55.00
Candy	263.16
Ice Cream	137.50
Sandwiches and Coffee	27.05
Cookies, Cakes and Rolls	34.86
Preparation and Serving of Food	39.00

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\$1,633.30

### Bayard Horsman Indemnity

Bayard Horsman	\$39.00
Appropriation	\$39.00

### Memorial Building

Janitor	1,300.00
Fuel	299.85
Light	26.05
Water	15.27
Gas	31.59
Supplies	22.22
Flags	6.53
Repairs	37.40
Sod	64.66
Insurance	421.72

Teaming	1.00
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\$2,226.29

Appropriation	\$2,250.00
Unexpended Balance	23.71
Donation from Women's Relief Corps	50.00

### Repairs to Memorial Building

Foreman	\$ 90.00
Labor	568.85
Trucks	14.38
Materials and Supplies	287.88
Sharpening Tools	9.35

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\$970.46

Appropriation	\$1,000.00
Unexpended Balance	29.54

### Memorial Day

Band	\$125.00
Flowers	107.00
Flags	45.40
Brushes and Paint	3.55
Painting Grave Markers	15.00

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\$295.95

Appropriation	\$300.00
Unexpended Balance	4.05

### Town Clock

Repairs and Maintenance	75.00
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75.00

**Bounties on Seals**

Treasurer's Fees	9.50
Bounties	50.00

59.50

Appropriation	\$100.00
Unexpended Balance	40.50

**RESERVE FUND TRANSFERS**

Selectmen	\$3,265.86
Auditing and Accounting	262.50
Law	396.60
Trustees Great Neck	249.65
Moth	240.64
Tree Warden	28.84
Cemetery	130.18

\$4,574.27

Appropriation	\$5,000.00
Balance	425.73

**Transfers To Selectmen's Department From Reserve Fund****Storm Damage:**

Labor	\$879.41
Police	35.50
Trucks	230.88
Repairs Fire Alarm System	75.70
Repairs To Fire Station Roof	20.96
Tools and Supplies	316.19
Gas and Oil	3.20

\$1,561.84

Transfer Reserve Fund \$1,561.84

Repairs To Cell Room:

Labor:

Carpentry	\$59.40
Masonry	66.45
Painting	38.50
Plumbing	64.00
Electrical	19.54

Materials and Supplies:

Lumber	33.82
Gravel, Cement, Etc.	12.55
Ironwork	10.00
Paint	24.53
Miscellaneous Supplies	6.17

Other Expenses:

Trucking	1.00
Furnishings	6.75

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\$342.71

Transfer, Reserve Fund	\$350.00
Unexpended Balance	7.29

Town Hall Oil Burner:

Installation New Burner, per contract	\$240.00
Transfer Reserve Fund	\$240.00

Currier Park Easement:

Easement and Drainage Rights	\$200.00
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\$200.00



Transfer,  
Reserve Fund        \$200.00

Town Wharf Railing:

Erection of Railing at Wharf	\$170.00	
	<hr/>	\$170.00

Transfer,  
Reserve Fund        \$170.00

Turkey Shore Wall:

Construction Retaining Wall	\$145.00	
	<hr/>	\$145.00

Transfer,  
Reserve Fund        \$145.00

Plans and Survey:

Stakings and Plans, Great Neck	\$85.40	
	<hr/>	\$85.40

Transfer To Trustees Great Neck From Reserve Fund

Plans and Surveys:

Plans and Surveys of Subdivisions	\$189.65	
	<hr/>	\$189.65

Transfer,  
Reserve Fund        \$249.65  
Unexpended Balance        60.00

**Transfer To Cemetery Department Reserve Fund****Cemetery Markers:**

Bound Stones	10.50
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\$10.50

Transfer, Reserve Fund \$10.50

**Ipswich River Dredging**

Commonwealth of Mass.	\$5,000.00
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\$5,000.00

Appropriation	\$5,000.00
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**Court Judgments Ascertained**

Markos Claim	\$300.00
Skowronek Claim	300.00

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\$600.00

Raised in Tax Levy	\$600.00
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**Labor-In-Vain Road Water Extension**

Labor	\$ 218.95
Trucks	28.77
Rock Excavation	14.20
Tools	116.85
Supplies	20.59
Sharpening Tools	3.60

Pipe	\$1,780.14
Gates and Hydrants	204.87

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\$2,387.97

Appropriation	\$7,500.00
Unexpended Balance	5,112.03

### Safford and Cherry Streets, Water Extension

Labor	\$593.40
Trucks	21.25
Freight and Express	133.25
Supplies	25.20
Pipe	953.52
Mineralead	160.00
Hydrant	78.72

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\$1,965.34

Appropriation	\$2,000.00
Unexpended Balance	34.66

### Cemeteries

#### Salaries and Wages:

Chairman	25.00
Clerical	2.00
Labor	2,037.50
Truck Hire	10.50

#### Equipment and Repairs:

Equipment	125.00
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Tools and Supplies	76.50
Truck Maintenance	56.69
Sharpening Tools	54.50

## Other Expenses:

Stationery and Postage	3.20
Insurance	142.77..
Repairs to Water System	29.33
Water	38.00
Painting Signs	10.00
Plants and Shrubs	44.00
Blueprints	2.28

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2,657.27

Appropriation	2,543.95
Transfer Refer Fund	119.68
Unexpended BBalance	6.36

**Grave Digging**

Labor	669.50
Tools and Supplies	22.15
Storage of Truck	16.00
Gas and Oil	10.85
Sharpening Tools	4.45
Blasting	11.00
Express	.35

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734.30

Appropriation	900.00
Unexpended Balance	165.70

### Locust Grove Cemetery Enclosure

Advertising	7.00
Furnishing and Erection of Fence	1,095.60
Repairs to Entrance Pier	3.00
Brushes and Paint	14.00
Painting	51.50

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1,171.10

Appropriation	1,200.00
Unexpended Balance	28.90

### Perpetual Care of Lots and Graves

Benjamin W. Homans	478.77
Howard Blake	419.83
Edward N. Martel	7.75
F. Lincoln Howe	9.36
Clarence Comeau	7.50
Mrs. E. F. Brown (Flowers)	3.00
George E. Hills	6.25
A. J. Barton & Son (Granite Marker)	29.50
William D. Warner	50.00
Chester L. Stone	129.46
Michal Ryan (Truck and Loam)	32.05
S. C. Gordon & Son (Flowers)	4.00
Carl G. Woodbury	141.56

Frank Comeau	6.35
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1,325.28

### Interest

#### Temporary Loans:

Anticipation of Revenue	645.11
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#### General Loans:

1935 Emergency	225.00
Fire Equipment	152.10
New High School Equipment	55.12
Burley School	425.00
Shatswell School	1,360.00
Memorial Building	400.00
Highway Grader	16.88
New High School	2,160.00
1937 Emergency	90.00

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5,529.21

Appropriation	6,084.10
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Unexpended Balance	554.89
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### Maturing Debt

#### General Loans:

New High School Equipment	700.00
Highway Grader	900.00
Fire Equipment	2,340.00



1935 Emergency	5,000.00
Burley School	2,000.00
Shatswell School	4,000.00
Memorial Building	2,000.00
1937 Emergency	12,000.00
New High School	6,000.00

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34,940.00

Appropriation                      34,940.00

## Accountant's Report

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To the Honorable Board of Selectmen:

Gentlemen:

I beg to submit herewith the annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1938, together with the reports of various departments and town officials.

Respectfully submitted,

KENNARD V. DAMON,

Town Accountant.

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### RECEIPTS

#### Taxes, Current Year

Property	203,765.82
Poll	2,881.17

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206,646.99

#### Taxes, Previous Years

Property	75,211.45
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Poll	276.84
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75,488.29

Taxes, Advance Payment 1939 Poll	4.00
Tax Titles	7,310.75

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289,450.03

From State

Income Tax	29,961.32
Corporation Tax	5,126.81
Chapter 362, Acts of 1936	576.75
Corporation Tax B	288.92
Corporation Tax, Gas, Light & Water Co.'s	7.33
Lieu of Taxes	1,779.47

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37,740.60

Old Age Assistance Tax	6.00
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Licenses and Permits

Liquor	4,602.00
Hawkers and Peddlers	18.00
Junk	40.00
Amusement	32.00
Victualler	70.00
Innholder	12.00
Tallow	8.00
Garage	40.00
Revolver	17.00

Bowling and Pool	26.00
Ice Cream	10.00
Auctioneer	2.00
Used Car Dealer's	10.00
Intelligence Office	2.00
Garbage	2.00
Theatre	60.00
Milk and Oleo	31.50
Seaworm	1.00
Pasteurizing	30.00
Carbonated Beverages	10.00
Miscellaneous	.50

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5,024.50

## Fines and Forfeits

Third District Court

106.65

## Grants and Gifts

Aid to Industrial Schools	284.25
For Memorial Building	50.00
English Speaking Classes	159.00
Dog Fund	551.03

## Highways, Chapter 90

State	16,744.82
County	7,963.05

## U. S. Old Age Assistance—

Administration	456.98
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## U. S. Old Age Assistance—

Assistance	13,710.58
U. S. Aid to Dependent Children	1,305.66
Highway Fund, Chapter 500, Acts of 1938	5,550.00

Federal Emergency Relief Fund	150.49
Support of Indigent Persons	16.00

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46,941.86

Special Assessments  
Moth

2,472.29

Privileges

Motor Vehicle Excise

11,594.26

General Government

Selectmen

Town Hall Rent	90.00
Town Wharf Rent	100.00
Great Neck, Lot Rent	125.00
Court Room Rent	325.00
Sale Shotgun Record	
Books	1.00

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641.00

Treasurer and Collector

Costs	41.75
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Town Clerk

Dog Licenses	918.20
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1,600.95

**Protection of Persons and Property****Police**

Ambulance	170.00
Sale of Motorcycle	25.00

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195.00

**Fire**

Phone Tolls	13.15
Refill Fire Extinguisher	1.10

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14.25

**Moth**

Private Work	40.75
Insurance Refund	52.57
Sale of Sprayer	50.00

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143.32

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352.57**Weights and Measures**

107.30

**Town Scales**

47.23

**Seal Bounties**

104.50

**Health**

State Subsidy	600.71
Individuals	174.27

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774.98



## Highways

Sale of Materials	49.98
Damage to Blinkers	67.50
Sale of Snow Plow and Tractor Cab	50.00
Damage to Truck	15.00
Use of Grader	12.00
Machinery Fund	695.93

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890.41

## Charities and Soldiers' Benefits

## Temporary Aid

State	4,049.74
Cities and Towns	2,226.23

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6,275.97

## Infirmary

Sales	2,303.23
Cities and Towns	606.45
Condemned Cattle	222.50

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3,132.18

## Aid to Dependent Children

State	1,963.13
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## Old Age Assistance

State	9,334.26
Cities and Towns	446.67

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9,780.93

## Soldiers' Benefits

State Aid	412.00
Military Aid	30.00

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442.00

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21,594.21

## Schools

Tuition	4,139.50
Manual Training	85.91
Manning School Fund	500.00
Feofees Grammar School	1,500.00

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6,225.41

## Public Service Enterprises

Electric Light	97,886.89
Water	
Rates	20,345.01

Liens	1,178.98
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	21,523.99
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	119,410.88
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### Cemeteries

Interments, Etc.	766.00
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Sale of Truck	15.00
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Sale of Lots	535.00
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	1,316.00
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### Interest:

Taxes	3,913.56
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Tax Titles	456.21
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Electric Light Meter Deposits	101.48
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	4,471.25
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### Trust Funds

Cemetery Funds, Bequests	1,179.34
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Cemetery Funds, Income	60.00
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Cemetery Funds, Water Note	500.00
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Cemetery Funds, Care of Graves	1,325.28
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Cowles Fund, Scholarships	300.00
John C. Kimball Fund, Income	12.58
Crane Fund, Picnic	1,633.30
Crane Fund, Income	312.50
Electric Light Meter Deposits	379.00

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5,702.00

#### Indebtedness

Water Loan	15,000.00
Tax Title Loan	25,000.00
Emergency Loan	10,000.00
Temporary Loans	286,750.00
Premium	118.50
Accrued Interest on Water Loan	7.29

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336,875.79

#### Refunds

Petty Cash Advance	40.00
Treasurer and Collector	1.88
Police	1.00
Highway	47.19
Snow Removal	106.00
Welfare	69.33
Education	54.08
Unemployment	2.25

Interest	3.30
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325.03
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Total Receipts	893,143.70
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Balance January 1, 1938:

General	21,725.71
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Electric Light Deposits	4,034.55
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25,760.26
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918,894.96
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## PAYMENTS

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Per Recapitulation of Appropriation Accounts	\$586,064.84
Petty Cash Advance	40.00
Temporary Loans	274,750.00
Dog Licenses	918.20
Trust Fund Deposits:	
Cemetery Perpetual Care Bequests	1,179.34
Cemetery Perpetual Care Income	60.00
Cemetery Perpetual Care, Water Note	500.00
R. T. Crane Picnic Fund, Income	312.50
John C. Kimball Fund	12.58
Refunds:	
Taxes 1934	4.44
Taxes 1936	11.65
Taxes 1937	30.02
Taxes 1938	147.36
Motor Vehicle Excise Taxes:	
1936	8.37
1937	34.56
1938	170.42
Old Age Assistance Tax:	
1933	1.00
Moth Assessments:	
1937	40.00
Water Liens Added to Taxes:	
1937	1.00
Tax Titles	22.00
Electric Light Accounts Receivable	6.02
Water Accounts Receivable	4.24
Electric Light Meter Deposits	208.00
	<hr/>
Total Payments	\$864,526.54
Balance December 31, 1938	
General	50,061.39
Electric Light Deposits	4,307.03
	<hr/>
	54,368.42
	=====
	\$918,894.96



# RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH

	Balance Jan. 1, '38	Appropriation and Loans	Cash Receipts
Moderator		100.00	
Selectmen		3,000.00	
Auditing and Accounting		2,040.00	
Treasurer and Collector		5,697.00	1.88
Assessors		2,576.22	
Law		600.00	
Town Clerk		1,750.00	
Election and Registration		1,900.00	
Town Hall		3,383.50	
Repairs to Cell Room			
Town Hall Oil Burner			
Trustees Great Neck Property			
Plans and Survey			
Town Wharf Railing			
Turkey Shore Retaining Wall			
Committee on Town Government	45.00		
Special Committee on By-Laws	64.44		
Police		13,495.00	1.00
V. H. Grant Pension		1,456.00	
Fire		13,068.80	
Fire Apparatus		2,000.00	
Harbor Master		300.00	
Moth		5,782.20	
Tree Warden		780.00	
Weights and Measures		465.05	
Forest Warden		250.00	
Shell Fish		1,300.00	
Special Clam Committee	15.94		
Green Crab		250.00	
Mosquito Control			
Health		6,465.50	
Cable Hospital		2,500.00	
Essex Sanitarium		2,747.05	
Highways		23,925.00	47.19
Highways, Chapter 464, Acts of 1935	.08		
Chap. 90, Topsfield and Linebrook Roads	4.05		
Chap. 90, Topsfield Road 1937			
Chap. 90, Topsfield Road, 1938		3,750.00	
Chap. 90, Mill Road, 1937			
Chap. 90, Mill Road 1938		4,000.00	
East and Newmarch Streets	214.40		
Union and Saltonstall	113.52		
Resurfacing Little Neck Road		1,702.00	
Resurfacing Candlewood Road		3,000.00	
Traffic Signs and Rules		993.02	
Chap. 500, Acts of 1938			5,550.00
Snow Removal		10,000.00	106.00
Street Lighting		6,000.00	
Public Welfare		45,000.00	
		L 10,000.00	69.33
Town Infirmary		6,000.00	
U. S. Grants			
Aid to Dependent Children	85.83		1,305.66
Old Age Assistance—Adm.	1.94		456.98

# DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 1938

Credit Transfer	Deficits Dec.31,'38	Deficits Jan.1,'38	Cash Payments	Debit Transfer	Transferred To Revenue	Balance Dec.31,'38
			100.00			
100.00			3,095.94		4.06	
262.50			2,298.08		4.42	
			5,698.73		.15	
			2,568.48		7.74	
396.60			996.60			
			1,700.82		49.08	
			1,848.03		51.97	
			3,267.34		116.16	
350.00			342.71		7.29	
240.00			240.00			
249.65			189.65		60.00	
85.40			85.40			
145.00			145.00			
170.00			170.00			
					45.00	
					64.44	
			13,340.90		155.10	
			1,456.00			
			13,007.81		60.99	
			2,000.00			
			119.00		181.00	
240.64			6,021.52		1.32	
28.84			808.80		.04	
			465.05			
			178.63		71.37	
			1,298.45		1.55	
					15.94	
250.00			500.00			
	850.00		850.00			
			6,452.71		12.79	
			2,500.00			
			2,747.05			
			23,972.19			
			.08			
			4.05			
6,300.00		581.44	4,906.72	800.00		11.84
4,803.15			4,213.99			4,339.16
9,444.70		1,535.93	6,367.12			1,541.65
12,000.00			14,266.80			1,733.20
					214.40	
					113.52	
			1,538.33			1,702.00
			3,000.00			
75.43			1,068.35			.10
			5,084.66			465.34
			8,950.63			155.37
			6,000.00			
			55,069.12		.21	
			5,983.90		16.10	
			1,311.18	80.21		.10
			451.80			7.12

# RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH

	Balance Jan. 1, '38	Appropriation and Loans	Cash Receipts
Old Age Assistance—Assistance	297.20		13,710.58
State Aid		600.00	
Military Aid		600.00	
Soldiers' Relief		6,500.00	
Soldiers' Graves		175.00	
Soldiers' Burials			
Education		102,377.25	2,054.08
New High School Construction	387.25		
School Ground Lighting		1,000.00	
Scholarships			300.00
Libraries		2,000.00	
Parks		700.00	
Playground		1,025.00	
Unpaid Bills, School Department		396.65	
Unpaid Bills, Welfare, Soldiers' Relief			
Highway and Cemeteries		6,585.89	
Unemployment Committee, 1933, No. 2	13.39		
Unemployment \$35,000.00	8.00		
W. P. A. 30,000	1,357.28		
Unemployment 3,500.00		3,500.00	
Green Street Dam	1,200.00		
Unemployment 1938, No. 2		24,573.66	2.25
Storm Damage			1,561.84
R. T. Crane Picnic Fund			1,633.30
Horsman Indemnity		39.00	
Memorial Building		2,250.00	
Repairs to Memorial Building		1,000.00	
Memorial Day		300.00	
Town Clock		75.00	
Bounties on Seals		100.00	
Reserve Fund		5,000.00	
Ipswich River Dredging		5,000.00	
Court Judgments Ascertained	600.00		
Currier Park Easement			
Cemetery Markers			
Electric Light Operations	11,727.04		97,880.87
Electric Light Depreciation	6,646.40		
Water Department	2,744.51	21,500.00	125.79
		L15,000.00	
Labor-In-Vain Road Water Extension		7,500.00	
Safford and Cherry Streets, Water Extension		2,000.00	
Cemeteries		2,543.95	
Grave Digging		900.00	
Locust Grove Cemetery Fence		1,200.00	
Locust Grove Cemetery	140.63		
Cemetery Perpetual Care of Lots			1,325.28
Interest		6,084.10	
Maturing Debt		34,940.00	
State Tax			
Auditing Municipal Accounts			
State Parks and Reservations			
Veterans Exemptions			
County Tax			
	\$25,066.90	\$442,341.84	\$126,132.03

# DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 1938

Credit Transfer	Deficits Dec.31.'38	Deficits Jan.1,'38	Cash Payments	Debit Transfer	Transferred To Revenue	Balance Dec.31.'38
			14,007.78			
			340.00	240.00	20.00	
240.00			838.00		2.00	
			5,290.08		1,209.92	
			175.00			
88.19			88.19			
			104.41		16.72	
			387.25			
			798.79			201.21
			300.00			
			2,000.00			
			681.49			18.51
			1,003.81			21.19
			396.65			
			6,582.89			3.00
			6.88	6.51		
			8.00			
			1,357.28			
			3,500.00			
			1,000.00			200.00
			23,311.78			1,264.13
			1,561.84			
			1,633.30			
			39.00			
			2,226.29		23.71	
			970.46			29.54
			295.95		4.05	
			75.00			
			59.50		40.50	
				4,574.24	425.73	
			5,000.00			
			600.00			
200.00			200.00			
10.50			10.50			
			73,153.34	12,146.45	10,000.00	14,308.12
12,146.45						18,792.85
32.75			36,134.75			3,268.30
			2,387.97			5,112.03
			1,965.34			34.66
119.68			2,657.27		6.36	
			734.30		165.70	
			1,171.10			28.90
						140.63
			1,325.28			
			5,529.21		554.89	
			34,940.00			
9,667.50	9,990.00	787.50	18,870.00			
95.59			95.59			
274.73		61.50	235.22			21.99
18.83		2.53	15.25			1.05
11,248.58		223.03	11,008.28			17.27
\$69,284.71	\$10,840.00	\$3,191.93	\$586,064.84	\$17,847.41	\$13,724.22	\$54,419.26

# TOWN OF IPSWICH—BALANCE SHEET, DECEMBER 31, 1938

## GENERAL ACCOUNTS

ASSETS		LIABILITIES and RESERVES	
Cash:		Temporary Loans:	
General	\$50,061.39	In Anticipation of Revenue	\$100,000.00
Electric Light Deposits	4,307.03	In Anticipation of Reimbursement	12,000.00
	<u>\$ 54,368.42</u>		<u>\$112,000.00</u>
Accounts Receivable:		Electric Light Deposit Fund	2,804.99
Taxes:		Electric Light Deposit Fund:	
Levy of 1933	18.00	Accrued Interest	1,502.04
Levy of 1934	427.22		
Levy of 1935	1,475.25	Tax Title Redemptions Reserved for Payment of Debt	4,307.03
Levy of 1936	12,257.26	Tailings	2,677.84
Levy of 1937	35,654.44	Highway Machinery Fund	182.05
Levy of 1938	91,818.90	Sale of Town Property Fund	1,853.83
	<u>141,651.07</u>	Sale of Cemetery Lots Fund	75.00
		Water Available Surplus	1,286.00
Motor Vehicle Excise Taxes:		U. S. Grants:	3,268.30
Levy of 1932	90.16	Aid to Dependent Children	.10
Levy of 1933	223.46	Old Age Assistance, Administration	7.12
Levy of 1934	341.93		
Levy of 1935	326.58	Overestimates:	7.22
Levy of 1936	721.67	County Tax	17.27
Levy of 1937	1,068.72	Veteran's Exemptions	1.05
Levy of 1938	991.67		
	<u>3,764.19</u>		
Special Assessments: :		Advance Payment 1939 Poll Taxes	18.32
Moth 1934	45.10	Unexpended Appropriation Balances:	4.00
Moth 1936	41.28	Chapter 90,	
Moth 1937	141.07	Topsfield Road 1937	11.84
Moth 1938	185.85	Chapter 90,	
	<u>413.30</u>	Topsfield Road 1938	4,339.16
Tax Titles	47,226.97	Chapter 90,	
		Mill Road 1937	1,541.65

Departmental:			
Town Hall Rentals	50.00	Chapter 90,	1,733.20
Town Property	1,467.50	Mill Road 1938	163.67
Telephone	97.12	Resurfacing Little Neck Road	.10
Ambulance	306.00	Traffic Signs and Regulations	465.34
Health	2,607.43	Chapter 500, Acts of 1938	201.21
Moth	2,169.41	School Ground Lighting	200.00
Highway	233.38	Green Street Dam	1,264.13
Sidewalks	72.00	Unemployment 1938 No. 2	29.54
Temporary Aid	4,936.82	Repairs to Memorial Building	
Aid to Dependent Children	481.64	Labor-In-Vain Road	5,112.03
Old Age Assistance	243.15	Water Extension	
State Aid	340.00	Safford and Cherry Street	34.66
Military Aid	419.00	Water Extension	28.90
Cemetery	887.00	Locust Grove Cemetery Fence	140.63
		Locust Grove Cemetery	
			15,266.06
State Aid to Highways		Electric Light:	
County Aid to Highways		Operation	14,308.12
Electric Light		Depreciation	18,792.85
Water Rates	13,125.51		
Water Liens Added to Taxes:		Reserve Fund - Overlay Surplus	
1937	1,602.83	Overlay Reserved for Abatements:	
1938	2,010.09	Levy of 1933	20.00
		Levy of 1936	3,417.09
Overdrawn Accounts:		Levy of 1937	2,089.65
Overlay 1932	27.37	Levy of 1938	4,059.71
Overlay 1934	155.05		
Overlay 1935	281.87	Revenue - Reserved Until Collected:	
Old Age Assistance		Motor Vehicle Excise Tax	3,764.19
Tax Abatements	174.00	Special Assessments	413.30
Mosquito Control	850.00	Tax Title	47,226.97
		Departmental	14,310.45
		Electric Light	21,328.55
		Water	16,738.43
Underestimates:			
State Tax	9,990.00		
State Parks and Reservations	21.99	Surplus Revenue	
			103,781.89
			31,521.51
			\$319,143.79



## DEBT ACCOUNT

Net Funded or Fixed Debt	\$274,040.00	
Fire Department Equipment Loan	\$ 2,340.00	
Highway Equipment Loan	900.00	
Shatswell School Loan	28,000.00	
Burley School Loan	8,000.00	
New High School Loan	102,000.00	
New High School Equipment Loan	2,800.00	
Tax Title Loan	25,000.00	
Emergency Loan 1935	10,000.00	
Emergency Loan 1938	10,000.00	
Memorial Building Loan	6,000.00	
Electric Light Loan	20,000.00	
Electric Light Plant Addition	25,000.00	
Water Loan	19,000.00	
Little Neck Water Extension	15,000.00	
	<u>\$274,040.00</u>	

## TRUST FUNDS

Trust Funds, Cash & Securities	92,108.56	
Martha I. Savory Fund	\$ 371.15	
Eunice Caldwell Cowles Fund	10,033.21	
Richard T. Crane, Jr. Picnic Fund	30,108.99	
John C. Kimball Fund	500.00	
Mrs. Wm. G. Brown Animal Fund	1,957.92	
Marianna T. Jones Fund	709.07	
Dow Memorial Boulder Fund	118.03	
Cemetery Perpetual Care Funds	48,310.19	
	<u>\$92,108.56</u>	



## TOWN PROPERTY, 1938

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Schools	\$481,000.00
Municipal Buildings	112,500.00
Fire Department:	
Buildings and Grounds	43,500.00
Apparatus	14,900.00
Highway Department:	
Buildings	5,750.00
Equipment	21,468.25
Moth Department:	
Equipment	3,500.00
Cemeteries	5,000.00
Town Infirmary	20,000.00
Wharf Property	4,350.00
Land at Great Neck	8,300.00
Land Turkey Shore Road	1,000.00
Public Grounds	27,500.00
Land Common Fields	75.00
Land Linebrook	125.00
Water Department	245,407.60
Electric Light Department	332,270.90

In addition to the property enumerated above there is the shore, beach and other valuable property given to the Town by the Commoners, the value of which is not estimated.

STATE AUDIT OF TOWN ACCOUNTS 1933-38  
THE COMMONWEALTH OF MASSACHUSETTS

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Department of Corporations and Taxation  
Division of Accounts

State House, Boston, January 27, 1939.

To the Board of Selectmen:

Mr. Brainard C. Wallace, Chairman,  
Ipswich, Massachusetts.

Gentlemen:

I submit herewith my report of an audit of the general accounts of the town of Ipswich for the period from December 11, 1933, and of the accounts of the treasurer and collector from March 22, 1934, to July 30, 1938, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts,

Very truly yours,

THEODORE N. WADDELL,  
Director of Accounts.

Mr. Theodore N. Waddell,  
Director of Accounts,  
Department of Corporations and Taxation,  
State House, Boston.

Sir:

As directed by you, I have made an audit of the general accounts of the town of Ipswich for the period from Decem-

ber 11, 1933, and of accounts of the treasurer and collector from March 22, 1934, the dates of the previous audits to July 30, 1938, and submit the following report thereon:

The financial transactions of the town, as recorded on the books of the several departments receiving or disbursing money for the town, or committing bills for collection, were examined, checked and reconciled with the books of the town accountant.

The books and accounts of the town accountant were examined and checked in detail. The receipts as recorded were checked with the treasurer's records and with the records of the departments collecting money for the town, while the payments were compared with the treasury warrants and the treasurer's cash book. The ledgers were analyzed, the appropriation accounts were checked with the town clerk's record of town meetings, and other accounts were checked with information in the departments in which the transactions originated. After the necessary adjustments were made, a trial balance was drawn off and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town as of July 30, 1938.

Original bills and vouchers were examined and checked, and it was noted that payments were made in 1938 for various departments of bills for services rendered or materials furnished in 1937. If such bills had been paid in the year the obligations were incurred, overdrafts would have appeared. In this connection attention is called to Section 31, Chapter 44, General Laws, which provides that liabilities may not be incurred in excess of appropriations voted for the several departments. This section reads as follows:

"No department of a city or town, except Boston, shall incur liability in excess of the appropriation made for the use of such department, except in cases of extreme emergency involving the health or safety of persons or property and then only by a vote in a city of two-thirds of the members of the city council, and in a town by a vote of two-thirds of the selectmen."

The computation of the tax rates by the assessors for the years 1934 to 1938, inclusive, were examined and checked to the accountant's ledger.

The books and accounts of the treasurer and collector, as treasurer, were examined and checked in detail. The recorded receipts were analyzed and compared with departmental records, with the other sources from which money was paid to the town treasury, and with the records of the town accountant.

The payments were checked with the selectmen's warrants authorizing the disbursement of town funds and with the accountant's ledger accounts.

The cash balance on July 30, 1938, was verified by actual count of the cash in the office and by a reconciliation of the bank balances with statements furnished by the banks.

The payments on account of maturing debt and interest were proved with the amounts falling due and with the cancelled securities and coupons on file.

The securities, including savings bank books, representing the investments of the trust funds in the custody of the town treasurer, were examined and listed, and the transactions were verified by a comparison with the accountant's ledger.

The records of tax titles taken by the town were examined and analyzed, the recorded redemptions were checked to the treasurer's cash book, and outstanding accounts were listed and checked to the deeds on file and with the records in the Registry of Deeds at Salem.

The books and accounts of the treasurer and collector, as collector, were examined and checked in detail.

The tax accounts outstanding at the time of the previous examination were audited and all subsequent commitments of taxes were proved and compared with the assessors' warrants.

The recorded collections were verified by a comparison with the treasurer's books and recorded abatements were checked to the assessors' records of abatements granted.

The commitments of departmental accounts were checked with the records in the departments in which they originated.

The collections, the payments to the treasurer, and the abatements and allowances were checked and verified, the outstanding accounts being listed and reconciled with the accountant's ledger.

The ousstanding accounts were verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, and from the replies received thereto it appears that the accounts, as listed, are correct.

The financial records of the town clerk were examined and checked. The receipts for dog and hunting and fishing licenses were checked with the records of licenses issued, and the payments were verified.

The record of licenses issued by the selectmen was checked, and the payments to the treasurer were verified by a comparison with the treasurer's cash book.

The records of all other departments collecting money for the town or committing bills for collection, including those of the health, public welfare, school, electric light, water and cemetery departments, were examined and checked by a comparison with the treasurer's and town accountant's books.

The surety bonds on file for the several town officials required by law to furnish them were examined and found to be in proper form.

In addition to the balance sheet there are appended to this report tables showing a reconciliation of the treasurer's cash, summaries of the tax, assessment, and departmental accounts, together with schedules showing the trust fund transactions.

On behalf of my assistants and for myself, I wish to express appreciation for the courtesies and co-operation extended by the various town officials during the progress of the audit.

Respectfully submitted,

HERMAN B. DINE,

Assistant Director of Accounts.



# STATE AUDIT OF TOWN ACCOUNTS 1933-38

## TOWN OF IPSWICH—BALANCE SHEET, JULY 30, 1938

### GENERAL ACCOUNTS

ASSETS		LIABILITIES AND RESERVES	
Cash:		Temporary Loans:	\$174,750.00
In Banks and Office,	\$ 51,410.57	In Anticipation of Revenue	
Petty Cash Advance:		Tailings	182.05
W. P. A. Co-ordinator,	10.00	Dog Licenses—Due County	202.20
School Department,	15.00	Reserve for Petty Cash Advances	40.00
Electric Light Department	15.00		
	40.00	Tax Title Redemptions Reserved for Pay-	
Accounts Receivable:		ment of Debt	654.14
Taxes:		Sale of Town Property Fund	75.00
Levy of 1933	\$20.00	Highway Machinery Fund	1,586.30
Levy of 1934	2,678.63	Sale of Cemetery Lots Fund	1,186.00
Levy of 1935	5,394.88	Federal Grant—Old Age Assistance:	
Levy of 1936	23,027.56	Administration	\$119.45
Levy of 1937	60,211.68	Assistance	33.90
Levy of 1938	259,351.13		153.35
	350,683.88	Electric Meter Guarantee Deposits	2,675.99
Old Age Assistance Taxes:		Electric Meter Guarantee Deposits, Interest	1,502.04
Levy of 1933			
Motor Vehicle Excise Taxes:	4.00	Unexpended Appropriation Balances:	
Levy of 1932	\$90.16	General	\$188,796.67
Levy of 1933	231.13	Electric Light:	
Levy of 1934	364.29	Operation	\$10,434.09
Levy of 1935	357.88	Depreciation	6,646.40
Levy of 1936	757.31		
Levy of 1937	1,347.37	Water	\$17,080.49
Levy of 1938	4,623.27		20,188.92
	7,771.41		\$226,066.08
Special Assessments:			
Moth 1934	\$55.95		
Moth 1936	59.64		
Moth 1937	263.02		
Moth 1938	817.44		
	1,196.05		

Tax Titles:		20,851.64	Reserve Fund—Overlay Surplus	207.32
Departmental:				
Town Hall	\$50.00		Overlays—Reserved for Abatement of Taxes:	
Town Property	2,997.50		Levy of 1933	\$20.00
Telephone	97.12		Levy of 1936	3,417.09
Ambulance	306.00		Levy of 1937	2,089.65
Health	1,457.12		Levy of 1938	5,283.65
Highway	263.50			\$10,810.39
Sidewalks	72.00			
Temporary Aid	2,453.46		Revenue—Reserved Until Collected:	
Old Age Assistance	9,694.08		Motor Vehicle Excise Tax	\$7,771.41
Aid to Dependent Children	1,140.09		Special Assessments	1,196.05
State Aid	412.00		Tax Title	20,851.64
Military Aid	30.00		Departmental	19,844.87
Cemetery	872.00		Electric Light	10,645.46
		\$19,844.87	Water	14,204.28
Electric Light		10,645.46		\$74,513.71
Water	\$8,261.17		Surplus Revenue	\$38,898.08
Water Liens Added to Taxes 1937	2,609.77			
Water Liens Added to Taxes 1938	3,333.34			
		14,204.28		
State Aid to Highways		3,185.35		
County Aid to Highways		1,617.68		
Estimated Receipts to Be Collected		42,897.18		
Overlay Deficits:				
Levy of 1932	\$27.37			
Levy of 1934	155.05			
Levy of 1935	281.87			
		464.29		
Old Age Assistance Tax Abatements — To Be Raised		174.00		
Federal Grant, Aid to Dependent Children Overdrawn		201.39		
Due from Richard T. Crane, Jr., Picnic Fund Income		49.30		
Due from Cemetery Perpetual Care Funds		1.00		
Water Appropriation, in Excess of Collec- tions		8,260.30		
		\$533,502.65		\$533,502.65





# **Officers of the Water and Light Department**

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## **TREASURER AND COLLECTOR**

**JAMES D. REILLY**

**No. 2 Office, Town Hall**

## **DEPARTMENT OFFICERS**

**Manager of Light & Water Dept.**

**Charles A. Mallard**

**Chief Operator Power Plant**

**Earl D. Hardy**

**Line Supt. Light Dept.**

**Gordon Player**

**Construction Supt., Water Dept.**

**Stephen Woodman**

**Office Hours of Light and Water Dept.: 9:00 A. M. to  
5:00 P. M., except Saturdays; Saturday, 9:00 A. M. to 12:00**

**A meeting of the Commission is held each Friday night  
at 8:00 P. M. at the Water and Light Dept.**

**Building on Elm Street**

## **COMMISSIONERS**

**J. E. COLE, JR., Chairman**

**BENJAMIN H. DAVIS, Clerk**

**CHARLES A. MALLARD**

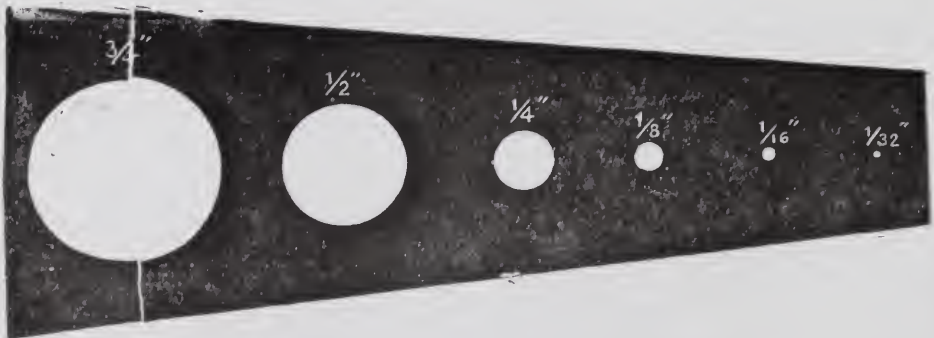
## CAUTION TO WATER TAKERS

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Do not blame your meter—

If you have a leaky fixture, have it repaired. If not

	Gallons Per Day	Cost Per Day
1-2 in. stream consumes	10,800	\$3.40
1-4 in. stream consumes	8,640	2.60
1-8 in. stream consumes	3,240	1.10
1-16 in. stream consumes	1,080	.30
1-32 in. stream consumes	360	.11



The above will show you what a small leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

FORTY-FIFTH ANNUAL REPORT OF THE WATER  
AND ELECTRIC LIGHT COMMISSIONERS  
FOR THE YEAR 1938

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To the Citizens of Ipswich:

We respectfully submit the annual report for the year 1938  
as follows:

WATER DEPARTMENT  
CONSTRUCTION

Service Pipe

Paid for materials and labor	\$ 2,370.77
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Pipe Lines

Paid for materials and labor	19,058.06
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MAINTENANCE

Repair Services

Paid for materials and labor	3,222.82
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Repairs, Pipe Lines

Paid for materials and labor	333.06
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Station and Grounds

Paid for materials and labor	4,338.06
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Administration and Transportation

Paid for materials and labor	3,308.72
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Note Payment

Notes paid by Treasurer	2,500.00
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Interest Payment

Interest paid by Treasurer	1,007.50
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\$36,138.99

# WATER DEPARTMENT

James D. Reilly, Treasurer

1938

Dr.		Cr.	
To amounts received:		By paid:	
Meters	\$18,347.54	Orders	\$32,621.85
Little Neck	1,541.30	Notes	2,500.00
Miscellaneous	454.58	Interest	\$1,007.50
		Refund	9.64
	<hr/>		<hr/>
	20,343.42		36,138.99
Water liens added		Refund water lien	
to taxes 1937	591.16	added to taxes,	
Water liens added		1937	1.00
to taxes 1938	603.41		
	<hr/>		
	21,537.99		
Note	15,000.00		
Premium & Interest	125.79		
	<hr/>		
	36,663.78		
Cash Bal. Jan. 1,		Cash Bal. Dec. 31,	
'38	2,734.96	'38	3,268.30
Refund to adjust			
error, 1937	9.55		
	<hr/>		<hr/>
	\$39,408.29		\$39,408.29

The Treasurer has the following bills for collection:

Meters	\$5,757.69	
Miscellaneous	564.14	
Construction	97.57	
Little Neck	1,768.97	
Water liens added to Taxes, 1937	1,602.83	
Water liens added to Taxes, 1938	2,010.09	
Water liens added to Tax Titles	1,957.32	
	<hr/>	13,758.61
Commitment December 31, 1938		4,961.79
		<hr/>
		\$18,720.40

## BALANCE SHEET AS OF DECEMBER 31, 1938

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 EXHIBIT A

## Assets:

## Plant Investment

Engineering	\$7,314.71
Land Damages	\$8,044.12
Pumping Station	15,075.24
Pumps & Machinery	6,607.02
Storage Basin	27,693.59
Distribution Reservoir	17,827.56
Bull Brook Reservoir	50,476.43
Pipe Lines	193,410.90
Service Pipes	51,543.23
Storehouse	178.70
Department building	2,367.97
Miscellaneous	2,834.20

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 383,373.67

Less reserve for depreciation      137,966.07

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 Total Plant Investment      \$245,407.60

Cash	\$3,268.30
Accounts receivable	18,701.15
Inventory (Estimated)	4,000.00

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 Total current assets

25,969.45

Total assets

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 \$271,377.05



**Liabilities and Surplus:**

Appropriations from Tax levy for

note payments and construction 24,083.03

Notes payable 34,000.00

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Total Liabilities 58,083.03

Ipswich Water Dept. property account \$202,324.57

Surplus Exhibit C 10,969.45

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Total Liabilities and Surplus \$271,377.05

## EXHIBIT B

## Statement of Income and Expenses for Year Ending

December 31, 1938

## Income:

Meter rates	\$20,939.37
Fixture rates	1,704.00
Miscellaneous	708.26

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23,351.63

Less abatements	36.00
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\$23,315.63

## Expenses:

Repairs services	3,222.82
Repairs pipe lines	333.06
Administration & transportation	3,299.08
Maintenance station & grounds	4,338.06
Interest paid	881.71

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\$12,074.73

Net profit for the year

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\$11,240.90

## EXHIBIT C

Statement of Operating Surplus for the Year Ending  
December 31, 1938

Balance December 31, 1937	\$23,657.38
Add Net Profit for the year 1938 from Exhibit B	11,240.90
	<hr/>
	34,898.28

## Deductions:

Notes paid	\$2500.00
Construction paid from oper-	
ating cash	21,428.83
	<hr/>
	23,928.83

To Surplus Exhibit A	<hr/> \$10,969.45
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# WATER DEPARTMENT LOANS

Sold to	Amount	Rate	Date of Issue	No. Notes	Matures
Cemetery Trust Fund	\$1,000.00	4%	Oct. 1, 1910	2	1939-40
Old Colony Trust Co.	18,000.00	4%	May 15, 1927	9	1939-47
Ist & Ocean Nat. Bank of Newburyport	\$15,000.00	2½%	April 15, 1958	15	1939-53
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Total outstanding	\$34,000.00				

## SUPERINTENDENT'S REPORT

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Following is the report for the year ending December 31, 1938:

### Main Pipes

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 "	10,963
10 "	8,830
8 "	35,426
6 "	98,388
4 "	15,573
3 "	10,080
2 "	14,850
1 "	2,696
	<hr/>
	188,311 feet

A total of 35 miles and 3511 feet

### Street Gates

Total now set	221
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### Hydrants

Total now set	
On Town property	193
On private property	13
	<hr/>
Total	206

### Service Pipes

There has been added 29 services during the year, making a total of 1724. There were 8 of the old services renewed. The services are divided as follows:

Services in regular use	1429
Summer services	295

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Total	1724
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Service pipes on Town property	31,131 feet
Service pipes on private property	39,467 feet

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70,598 feet

These services are either cast iron, lead, galvanized iron or copper and sizes from  $\frac{3}{4}$ -inch to 6-inch.

### Extension of Water Mains During Year

Masconnomet Park	198 feet	1 inch copper pipe
Masconnomet Park	400 feet	6 inch cast iron pipe
Little Neck Road	11,090 feet	8 inch transite pipe
Little Neck	400 feet	6 inch cast iron pipe
Great Neck (Bay View)	400 feet	6 inch cast iron pipe
Nabby's Point Road	860 feet	6 inch cast iron pipe
Cherry street	1,003 feet	6 inch cast iron pipe
Labor in Vain road	1,286 feet	6 inch cast iron pipe
Water street	382 feet	3 inch cast iron pipe

### Pumping Record for Year 1938

Number of hours pumps operated	2118 hours, 45 minutes
Number of gallons pumped	101,895,700
Average amount of water used daily	279,166
Largest number of gallons pumped in any month,	
August	10,487,600

# ELECTRIC LIGHT DEPARTMENT

## Balance Sheet as of December 31, 1938

### EXHIBIT A

Assets		Liabilities and Surplus	
Fixed Assets:		Notes Payable	\$45,000.00
Plant Investment	\$332,270.90	Special Deposits	4,307.03
General Equipment	611.54	Interest Accrued	256.77
Current Assets:		Loans repayment	192,000.00
Cash	\$14,308.12	Premium on notes	115.30
Special Deposits	4,307.03	Construction appropriation repaid	1,511.06
Accounts Receivable	21,388.03	Profit and loss balance	155,419.40
Materials and Supplies	6,931.09		
Depreciation	18,792.85		
	<u>65,727.12</u>		
	\$398,609.56		<u>\$398,609.56</u>

Plant Investment Account as of December 31, 1938	
Land	\$ 684.00
Structures	57,649.71
Internal combustion engines	127,487.98
Electric auxiliaries	19,654.37
Transformer station and regulators	12,221.23
Poles, fixtures and overhead conductors	57,952.50
Underground conductors	9,268.05
Consumers' meters and installation	16,395.89
Line transformers and installation	21,033.48
Street lighting equipment	9,923.69
	<u>\$332,270.90</u>



# ELECTRIC LIGHT DEPARTMENT

## STATEMENT OF INCOME AND EXPENSES

Year Ending December 31, 1938

### EXHIBIT B

#### Operating Income:

Metered sales to private consumers .....	\$ 79,307.94
Street lighting .....	6,000.00
Town buildings .....	1,665.77
Town of Rowley .....	8,570.95
Water Department (pumping) .....	2,391.66
	<hr/>
	\$ 97,936.32

#### Operating expenses:

Station labor .....	\$11,784.00
Engine fuel .....	13,927.71
Misc. station supplies & expenses .....	1,331.19

Maintenance of station structures .....	439.79
Maintenance of engine equipment .....	2,001.04
Maintenance of electric equipment .....	1,644.43
Maintenance of outside lines .....	13,511.07
Maintenance of street lights .....	1,901.20
Commercial salaries & expenses .....	1,444.00
New business expense .....	1,303.52
Salaries of Commission & Manager .....	1,550.00
General office supplies & expenses .....	1,485.21
Insurance .....	1,123.09
Transportation expense .....	824.03
Depreciation .....	12,146.45

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66,416.73

Gross Income for the year .....	31,519.59
Interest paid on notes .....	1,219.69

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Net income transferred to profit & loss .....\$ 30,299.90

## EXHIBIT C

## Profit and Loss Statement

Dr.

Notes paid	\$ 11,500.00
Paid to Town Treasurer in lieu of Taxes	10,000.00
Balance from Exhibit A as Profit in the Liability and Surplus account	155,419.40
	<hr/>
	\$176,919.40

Cr.

Credit balance Jan. 1, 1938	\$146,619.50
Credit for year 1938 as Profit (Exhibit B.)	30,299.90
	<hr/>
	\$176,919.40

# ELECTRIC LIGHT DEPARTMENT STATISTICS

Summary of the K. W. H. output for the year 1938 and comparison with previous years.

	1934	1935	1936	1937	1938
Number of domestic consumers	1,502	1,764	1,797	1,832	2,127
Number of commercial lighting	202	224	227	223	162
Number of commercial power	88	94	89	76	56
	<u>1,792</u>	<u>2,082</u>	<u>2,113</u>	<u>2,131</u>	<u>2,345</u>

## Kilowatts sold:

Town of Rowley					377,700
Town Buildings	32,379	39,304	232,400	351,000	72,005
Water Dept. pumping	110,390	110,500	47,748	64,361	120,560
Street lighting	225,810	226,350	118,430	122,260	238,760
Station light and power	164,625	169,928	229,300	225,520	163,087
Commercial light	160,958	188,236	168,195	170,787	316,870
Commercial power	453,529	608,836	214,022	258,955	674,870
Domestic lighting	744,941	748,780	905,026	904,924	1,074,340
	<u>1,898,632</u>	<u>2,091,934</u>	<u>2,744,667</u>	<u>3,034,658</u>	<u>3,038,192</u>
Kilowatts unaccounted for 13¼ %	290,273	311,244	369,918	425,073	503,935
	<u>2,188,905</u>	<u>2,403,178</u>	<u>3,114,585</u>	<u>3,459,731</u>	<u>3,542,127</u>

Kilowatt hours generated

## ELECTRIC LIGHT STATEMENT

James D. Reilly, Treasurer

1 9 3 8

Dr.		Cr.	
To amounts received:		By paid:	
Commercial Light	\$15,146.86	Orders	\$ 60,095.97
Domestic Light	38,638.88	Notes	11,500.00
Domestic Light—		Interest	1,345.00
Little Neck	2,762.45	Refunds	218.39
Town Buildings	2,338.01	Transferred to	
Interest Refund	5.00	Maturing Debt by	
Power	20,722.90	vote of Town	10,000.00
Power—Water			
Pumping	2,391.66		
Miscellaneous	1,990.63		
Town of Rowley	7,890.50		
	<hr/>		<hr/>
	\$ 91,886.89		\$ 83,159.36
Street Lighting			
Appropriation	6,000.00	Transferred to De-	
	<hr/>	preciation Fund	12,146.45
	\$97,886.89		
Bal. Jan. 1, 1938	11,727.04	Bal. Dec. 31, 1938	14,308.12
	<hr/>		<hr/>
	\$109,613.93		\$109,613.93

The Treasurer has the following bills for collection:

Domestic Light	\$9,085.75	
Town Buildings	2.00	
Commercial Light	1,467.97	
Power	1,448.93	
Miscellaneous	651.48	
Little Neck	501.72	
	<hr/>	
		\$13,157.85
Commitment December 31, 1938		8,593.49
		<hr/>
		\$21,751.34

### DEPRECIATION FUND

Amount of Fund January, 1938	\$ 6,646.40
Transferred to Depreciation Fund, 1938	12,146.45
	<hr/>
Amount of Fund December 31, 1938	\$18,792.85

### SPECIAL ACCOUNT

#### Electric Light Meter Deposit Fund

Amount deposited in Ipswich Savings Bank, Jan. 1, 1938	\$ 4,034.55
Meter Receipts	379.00
Income	101.48
	<hr/>
	4,515.03
Refunds	208.00
	<hr/>
Amount deposited in Ipswich Savings Bank, Dec. 31, 1938	\$ 4,307.03

# ELECTRIC LIGHT DEPARTMENT LOANS

Sold to	Amount	Rate	Date of Issue	No. Notes	Matures
Inst. Savings, Newburyport	\$7,000.00	4%	July 15, 1930	2	1939-40
Inst. Savings, Newburyport	13,000.00	3½%	June 15, 1934	6	1939-44
First National Bank, Boston	25,000.00	1½%	March 15, 1936	5	1939-43

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Total Outstanding      \$45,000.00



## ELECTRIC LIGHT DEPARTMENT

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There was a substantial decrease during the past year in the consumption of current for power purposes. This was, however, made up in the increased use for domestic purposes. The department has made an allowance toward the installation of electric ranges and water heaters and this, together with the low rates, has made possible the connection of 27 new electric ranges the past year. Our experience has shown that this type of load is the best, as it is steady, whereas the commercial power load is fluctuating.

The department installed a new system of lighting at the high school building on Green street, an accounting of which is shown elsewhere in the Town Report.

The generating plant is in first class condition and had a reserve capacity of about twice the peak demand at any time last year.

Although the hurricane in the fall did not damage our system as much as some others it did, however, necessitate a shut-down for a few hours. All of the damage was caused by falling trees or tree limbs. The actual expense cannot be determined, although it is safe to say it amounted to several thousand dollars.

## WATER DEPARTMENT

A large number of extensions of the water mains were made in 1938, the longer one being that to Little Neck and including part of Great Neck. There was an 8-inch pipe installed to the entrance of Little Neck and the supply of water to this important Summer colony will be sufficient for many years; also the quality of the water should be very much im-

proved. The other extensions were not as large and were financed by the Town through the tax levy. The Little Neck extension was financed by the Water Department by the borrowing of \$15,000 on fifteen-year notes. The debt outstanding in the department has therefor reached a figure that prohibits the borrowing of any further money for these purposes.

In November the Board of Selectmen notified the Water and Light Commission that it desired the use of the room in the Town Hall building used as the office of the Water and Light Department for other Town purposes and requested that the commission move in to the brick building at the rear of the Town Hall on Elm street. This was done as soon as possible and on February 15, 1939, the office in the Town Hall building was vacated.

JAMES E. COLE, JR., Chairman.

BENJAMIN H. DAVIS, Clerk.

CHARLES A. MALLARD, Manager.

Water and Electric Light Commission.

TOWN OF IPSWICH

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Annual Report  
of the  
SCHOOL COMMITTEE



FOR THE YEAR  
1938

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STANLEY A. HULL  
Printing Company

SCHOOL COMMITTEE

Term Expires

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THEODORE CIOLEK .....	1939
FRED D. HARRIS .....	1939
BESSIE F. DAWSON .....	1940
WILLIAM F. HAYES .....	1940
EARL EWING .....	1941
FRANK W. KYES .....	1941

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FRED D. HARRIS .....	Chairman
FRANK L. COLLINS, M.D. ....	School Physician
MURIEL E. RILEY, R.N. ....	School Nurse
GEORGE W. TOZER .....	Attendance Officer

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N. N. LOVE .....	Superintendent and Purchasing Agent
GEORGE W. TOZER .....	Clerk
OFFICE .....	Manning School Building
OFFICE HOURS .....	School Days from 3.30 to 5.00

## REPORT OF THE SCHOOL COMMITTEE

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To the Citizens of Ipswich:

Your School Committee takes this opportunity of reporting the physical activities of the department for the year 1938.

The Project of painting the Central group of buildings is being done by the W.P.A. under the direction of the local Coordinator. This work is not entirely completed, but when weather conditions permit, the work will be completed. The trimmings on the Burley, Shatswell and High Schools need painting and we hope for an additional W.P.A. Project for this work.

The grounds about the High School have been landscaped through the courtesy of the Ipswich Garden Club. Trees and shrubbery were furnished by the Ipswich Fruit Growers Association and were planted around the High School, under the direction of the Garden Club and Mr. Gardner Caverly. This has materially improved the appearance of the grounds and building.

The continued increase in enrollment of the new High School proves its necessity. There are thirty-five more pupils this year than there were last year. Because of a falling off of enrollment in the Elementary grades and an increase in High School, we found it necessary to transfer one eighth grade teacher to the High School and also assign the Grammar School Domestic

Science teacher two periods daily at the High School. In making these transfers it was not necessary to employ new teachers which of course materially saves in the cost of operation.

The past few years we have had no Art Instructor in the system. Because of the necessity of this work and the qualifications of Miss Zelda Hayes for this work, we transferred her to this department without employing a new teacher. Thus the teaching staff remains the same in number as before. These teacher transfers were made necessary in order to maintain our High School as a Class A rated school, otherwise the classes would be larger than the State allows under our former teaching staff. With the Class A standing, our High School students are allowed to enter College and other institutions without examination if their credits are up to the College Board certification standards.

The cost of operating our Schools is the largest single Town Department expenditure. The taxpayers at the Annual Meeting appropriated \$102,377.25. However the reimbursements to the Town from the State, Rowley tuition and other sources for 1938 were \$20,112.16. Deducting these reimbursements from the appropriation leaves a net cost to the taxpayers of \$82,265.09, a fact which most citizens do not consider when discussing school appropriations. The net cost per pupil to the Town on this year's expenditure is \$65.92, as compared with \$67.98 last year. In looking over State reports we find that Ipswich per capita cost is lower than the average for the State.

Your School Committee has tried to operate as economically as possible and they will continue to do so during the coming year.



We want to take this opportunity to thank the Ipswich Garden Club, the Fruit Growers Association, the Welfare Department, the local Coordinator and all those who by their co-operation have helped to make this past year a successful one.

Respectfully submitted,

IPSWICH SCHOOL COMMITTEE,

Fred D. Harris, Chairman.





# Comparative Statement of School Department Expenditure.

## Years 1930-1938 inclusive.

	1930	1931	1932	1933	1934	1935	1936	1937	1938
General Expense	\$ 5,301.62	\$ 4,961.99	\$ 5,068.20	\$ 5,055.03	\$ 4,951.03	\$ 6,035.10	\$ 5,815.19	\$ 6,905.62	\$ 5,242.99
Teachers Salaries	69,174.55	69,907.84	70,486.13	68,915.03	68,022.54	66,782.28	65,540.27	67,960.18	68,635.44
Americanization Classes	0	274.00	252.00	238.00	232.00	236.00	296.00	264.30	190.20
Text Bks. & Sup.	7,992.05	8,137.76	4,134.91	3,391.88	3,949.65	4,661.41	5,895.90	4,054.04	3,317.42
Libraries							79.79	269.60	96.97
Tuition	1,562.20	1,501.61	1,518.46	978.72	1,054.42	1,419.47	809.21	384.80	831.86
Transportation	6,116.50	7,689.31	9,527.34	9,192.00	9,067.77	8,966.33	8,166.01	7,874.50	8,075.12
Janitor Service	4,296.40	4,465.99	4,510.60	4,452.19	4,322.60	4,491.00	4,738.85	6,778.40	6,796.00
Fuel and Light	3,146.66	3,777.41	1,584.94	2,987.49	3,105.57	4,597.91	5,360.94	4,885.61	5,460.20
Bldgs. and Grounds	4,103.67	4,471.09	1,764.98	4,048.22	4,772.67	1,901.62	3,467.94	4,809.50	3,048.12
Furniture and Fur.	597.77	202.03	75.95	27.40	192.15	92.40	1,728.91	1,225.12	644.84
Supp't of Truants				76.00		96.91	194.28	368.29	375.14
Diplomas and Grad.	162.25	117.45	119.45	112.94	114.97	120.50	143.17	155.41	71.56
Insurance	1,721.04	1,954.87	795.50	888.05	986.03	1,100.02	1,646.59	1,993.13	279.70
Athletics	693.55	714.67	556.99	533.14	188.91				
Fire Alarm					983.81				
Health									1,696.34
<b>Total Expend.</b>	<b>\$104,928.26</b>	<b>\$108,176.02</b>	<b>\$100,395.45</b>	<b>\$100,899.14</b>	<b>\$102,084.12</b>	<b>\$100,500.45</b>	<b>\$103,882.65</b>	<b>\$107,958.50</b>	<b>\$104,362.53</b>
<b>Receipts:</b>									
Mass. Inc. Tax	9,580.00	9,410.00	9,570.00	16,695.00	17,858.30	14,920.00	14,663.20	14,720.00	14,950.00
Mass. Income Tax Rebate				11,605.00					
Tuition-Hamilton	4,411.50	3,719.00	3,755.00	4,236.47	2,163.25	3,837.75	3,298.00	112.50	4,633.00
Tuition - Rowley	598.79	920.71	629.57	652.85	736.89	306.92	491.88	423.50	284.25
Mass. Voca. Edu.							1,500.00	1,500.00	1,500.00
Fees							500.00	500.00	500.00
Manual Training							141.77		85.91
Burley Insurance									
Salem Music									
Women's Club									
Miscellaneous	0	127.56	134.00			965.97	5.75		
Refund								36.10	2.00
Mass. Amer. Classes						90.00	128.00	99.00	159.00
Boiler Sale									
<b>Total Receipts</b>	<b>\$14,590.29</b>	<b>\$14,177.27</b>	<b>\$14,088.57</b>	<b>\$33,310.32</b>	<b>\$20,868.44</b>	<b>\$20,120.64</b>	<b>\$20,787.28</b>	<b>\$22,315.35</b>	<b>\$22,114.16</b>
<b>Unexpended Bal.</b>								<b>108.23</b>	<b>14.72</b>
<b>Net Cost</b>	<b>\$90,337.97</b>	<b>\$93,998.75</b>	<b>\$86,206.88</b>	<b>\$67,588.82</b>	<b>\$81,215.68</b>	<b>\$80,379.81</b>	<b>\$83,095.37</b>	<b>\$85,751.38</b>	<b>\$82,265.09</b>
Number of Pupils Enrolled	1,510	1,504	1,507.	1,425	1,409	1,400	1,326	1,267.00	* 1,240.00
Net Cost per Pupil enrolled	59.82	62.50	57.27	47.43	57.64	57.41	62.66	67.68	66.34

\* Enrollment as of Oct. 1, 1938.

# IPSWICH GROSS AND NET COST

Year	Total Cost	Pupils Enrolled	Gross Cost Per Pupil	Net Cost	Net Cost Per Pupil	Pupil Cost * for State
1925	\$ 94,102.47	1501	\$62.69	\$81,564.90	\$54.34	\$134.88
1926	96,490.24	1521	63.44	83,239.40	54.73	110.40
1927	97,073.93	1570	61.83	83,851.90	53.41	114.26
1928	93,335.29	1544	60.45	79,615.79	51.56	114.05
1929	97,777.94	1516	64.49	83,534.80	55.10	112.03
1930	104,928.26	1510	69.48	87,735.36	58.10	117.44
1931	108,176.02	1504	71.92	94,289.89	62.50	117.37
1932	100,395.45	1507	66.62	86,306.88	57.27	112.44
1933	100,899.14	1425	70.81	67,588.82	47.43	97.86
1934	102,084.12	1409	72.45	81,215.68	57.64	92.51
1935	100,500.45	1400	71.99	80,379.81	57.41	93.74
1936	103,882.65	1326	78.34	83,095.37	62.66	96.41
1937	107,958.50	1267	85.21	85,751.38	67.68	108.41
1938	104,362.53	1248*	83.62	82,265.09	65.91	104.68

\* Average membership as of June 1938.

Total cost per pupil for support and outlay.

Cost per pupil based on average membership.

In 1937 there was \$5,712 of valuation per pupil in net average membership for the school year ending June 1938. The rank is 224 for the State. Ipswich is 92 in rank for expenditures for school support from local taxation per \$1,000 valuation. In per capita cost for support the rank is 203 based on local taxation and 236 from all sources. There are 355 towns listed.

## SUPERINTENDENT'S REPORT

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To the School Committee,  
Ipswich, Mass.

The thirty-seventh report from the office of the Superintendent of Schools follows, to which is added certain data about the schools.

### ELECTIONS AND APPOINTMENTS

Miss Violet Hawkins who was granted sick leave for the school year of 1937-38 returned. Miss Ruth B. Arthur resigned in June. Miss Alice Yagjian was appointed to the Commercial Department. Mr. Charles Avadian went to Malden. Mr. Arthur Danielson was appointed in his place as Manual Training Teacher. In May, 1938, Miss Florence Forsyth resigned to go to Arlington. Mrs. Helen B. Fitzgerald was elected as substitute for the remainder of that school year. In June Mrs. Fitzgerald was elected as the regular teacher of Domestic Science in the elementary schools.

Due to a heavy enrollment at the Shatswell, Grade One was again divided and Miss Sophie Kobos was put in charge. Miss Alice Ciolek was assigned to the Seventh Grade because of the size of the class.

The additional enrollment in the High School of thirty-five more pupils this year, made a re-assignment of teachers necessary. Miss Elizabeth Glover, an eighth grade teacher, was as-

signed to work in History, English, and Commercial Geography. Mrs. Lena J. Atherly was transferred from Grade Seven to Grade Eight. The children in the extra Grade One at the Shatswell living nearer to the Burley and Payne Schools than the Shatswell were transferred to those schools and the extra First Grade at the Shatswell was discontinued. The teacher, Miss Sophie Kobos was assigned to Grade Seven.

Due to the number of pupils electing the household arts and domestic science at the High School, and in order to make it possible for the sophomore girls to continue their work in this department, Mrs. Helen Fitzgerald, the Elementary school teacher of household arts, was assigned to the High School for two periods daily.

## ART EDUCATION

Miss Zelda Hayes was appointed Art Supervisor for the Elementary Grades. This next fall her program will include an elective course at the High School. The work of this department is very valuable and is being well administered.

This rather lengthy explanation is given to show that there were no additions to the staff of teachers aside from the transfer of Miss Hayes from a Grade position to the work in art.

## AMERICANIZATION CLASSES

Jennie A. Johnson, Sophie Kobos, Teachers

The Americanization Classes this year have the largest enrollment in their history — namely — 88 members. The age range is from 17 to 74 years.



45 are enrolled in Miss Johnson's class.

43 are enrolled in Miss Kobos' class.

There are 11 American citizens in both classes. Evening School has helped these people to become American citizens. They are continuing their attendance because they find it worth their while.

An unusual amount of interest is shown by the students who wish to become American citizens. There are 42 students who have taken out their first papers. The advantages of American citizenship seem to play an important role in creating this interest. The pupils see the necessity for a knowledge of English. Many realize they are making the United States of America their permanent home, and choose the work of the Evening School as the best way of preparing themselves for the social, economic, and cultural aspects of American life. In so doing, they are trying hard to contribute to American culture and ideals, and, at the same time, find their places in the civic and political life of the community, state, and nation. It is an inspiration to see how earnestly and diligently the students apply themselves at the evening school.

The racial enrollments in these classes are as follows:

42 Polish

24 French

16 Greek

3 Italian

1 Portuguese

1 Armenian

1 Russian

The courses of study offered in the Americanization Classes are as follows:

1. English
2. Hygiene
3. Spelling
4. Reading
5. History
6. Civics and citizenship
7. Patriotic Songs

Plans are being made throughout the state for a Washington, D. C., Pilgrimage on March 10, 11, 12, 1939, for as many of the Americanization Classes as are able to go. Both classes in Ipswich are vitally interested in this trip and are making efforts towards sending representatives on this pilgrimage.

## BUILDINGS

Government projects have been approved for painting inside and out of our various buildings. The work on the Winthrop and Manning Schools has been started and when completed, these buildings will be in very good condition.

## HEALTH WORK

The various state and local clinics have been very capably carried on by Dr. Frank L. Collins and Miss Muriel E. Riley, who was appointed to succeed Miss Madeline E. Bailey. This department has been aided in its work by the Society for the Prevention of Cruelty to Children. This society has provided many pairs of glasses for children who needed better vision. We wish

to thank all who have helped in assisting the nurse and the schools in caring for our children. We particularly wish to thank all of the local organizations for their continued support of the nursery school, which is under the direction of Miss Catherine Comeau. This department is not directly under the health department but the care of these children during their early years, will do much to insure their success when they enter Grade One.

## HIGH SCHOOL

The addition of one more full time teacher and the two periods extra in the Domestic Science, have done considerable to lighten the teaching load on all of the teachers in the High School. School spirit is awakening. Participation by the pupils in school affairs should create a feeling of responsibility in a great many of the pupils. This is particularly necessary for those who wish to enter college, whether it be to train for business or the professions. The pupils themselves and their parents should have even more responsibility than the teachers in accepting the hard work that is necessary all through High School. Our High School can put the graduates of our High School into any college by certification and without examination, if they obtain a mark of "B" or better in all subjects, and are in the upper seventh of the graduating class. But the pupils must assume their own share of the responsibility in securing and maintaining a high standard of attainment.

One of the finest opportunities for group education in our High School comes through the use of the auditorium for assemblies, musical work, athletics and public entertainment. The work in the preparation of the stage settings and school plays has been under the direction of Mr. Harry Merson. This work is very valuable educationally. The school programs and plays produced have been very fine and are thoroughly appreciated.



The manual training shop and the domestic science courses, the commercial departments, as well as work in college preparation all offer a chance and a challenge. It is our feeling that the High School staff and our High School building are doing a great deal for the fathers and mothers of Ipswich who made it all possible.

## ELEMENTARY SCHOOLS

The work of the elementary teachers deserves our commendation. There is a better spirit evidenced by the pupils. A feeling of friendship and thoughtfulness of each other exists between the teachers and their pupils. This makes for success.

The citizens should be interested in knowing about us and should visit the schools during regular sessions. They are always welcome. We all seek for success, the teachers, as well as the pupils, and the parents. We all hope for self realization. But we must not forget that as we think about preparation for future activities that we may defeat ourselves by weakening our concern for the child as he is now, a growing, individual, human being.

The impact of education on the varying developing personalities of our children should lead all of us to place human welfare on the summit of our scale of values. We hope the school life will help in the development of the home and family and community life and that the parental influence on the children will aid us in our school life. I would urge upon everyone concerned with the education of our children that education is a civic responsibility. It is the responsibility of the schools in particular. We

hope to help the young citizens of Ipswich discover the knowledge which will enable them to discharge their civic duties.

May we all try to realize that the educated citizen should understand what our school and community and democratic ideals mean and that all of us ought to give calm, unanswering loyalty to them.

I believe our teachers are teaching for true American ideals and it is our wish to publicly extend our appreciation to them for the good work done in our schools and also to thank them for their splendid co-operation during the year.

Respectfully submitted,

N. N. LOVE,

Superintendent.



# ENROLLMENT OF PUPILS IN THE DIFFERENT GRADES

FROM 1925 to 1938

Grade	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938
I.	172	201	175	171	154	124	123	75	111	115	95	105	78
II.	182	159	163	156	163	164	122	109	87	100	106	60	89
III.	149	179	172	166	127	145	161	129	112	88	100	105	90
IV.	195	155	168	145	168	144	149	178	150	121	100	112	94
V.	141	173	145	146	150	169	157	164	162	149	126	97	120
VI.	166	163	180	142	158	157	154	160	163	139	167	127	99
VII.	127	139	133	153	129	154	134	142	131	222	162	157	144
VIII.	104	93	119	104	137	102	137	121	157	103	118	126	119
IX.	108	117	95	130	104	128	112	122	105	124	112	138	144
X.	69	76	81	79	102	86	109	90	101	116	101	100	116
XI.	60	65	60	71	60	82	75	80	73	59	74	74	80
XII.	46	47	50	48	56	43	64	45	54	54	61	56	68
P. G.	2	3	3	5	2	6	10	10	3	10	4	10	8
Totals	1521	1570	1544	1516	1510	1504	1507	1425	1409	1400	1326	1267	1240
An'l Inc.	20	49	*26	*28	*6	*6	2	*82		*9	*74	*59	*27

\*Decrease

Americanization Classes: 1932-33, 43; 1933-34, 51; 1934-35, 42; 1935-36, 68; 1936-37, 39; 1937-38-88

MEMBERSHIP BY AGE AND GRADE

AGE

Grade	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	Totals
I	25	42	10	1												78
II	3	29	46	11												89
III		6	16	53	12	3										90
IV			3	24	45	15	5	1		1						94
V				2	32	53	23	6	4							120
VI					3	26	26	17	9	7	1	1				90
VII						2	37	35	34	24	12					144
VIII							6	24	38	34	15	2				119
IX								5	39	39	39	18	4			144
X									3	26	45	29	12	1		116
XI										1	25	38	11	5		80
XII											2	29	28	7	2	68
P. G.												1	5	1	1	8
Total	28	77	75	91	92	99	97	88	127	132	139	118	60	14	3	1240

## COMPARATIVE STATISTICS

Comparison of certain totals for the Commonwealth  
for the years 1936-1937 and 1937-1938, and the corresponding  
yearly totals for Ipswich.

ITEM	1936-37	Ipswich 1937	Ipswich 1938	State 1937-38
<b>PUBLIC DAY SCHOOLS, ELEMENTARY, JUNIOR HIGH, and HIGH</b>				
Principals and teachers . . . . .	26,195	50	50	
Pupils enrolled . . . . .	744,702	*1,326	*1,302	
Average daily attendance . . . . .	660,586	*1,153	†1,158	
Average membership . . . . .	705,999	*1,285	†1,248	
<b>AMERICANIZATION</b>				
Teachers . . . . .		2	2	
Pupils enrolled . . . . .		72		
Expenditure . . . . .		\$264 30	190 20	
<b>VALUATION</b>				
Valuation for 1926 and 1936 . . . . .	\$6,446,321,173	\$6,907,850	\$6,854,908	\$6,269,392,924
Valuation per pupil in the average membership . . . . .	9,131	5,566	5,712	8,988
<b>ITEMIZED EXPENDITURES</b>				
General control, including salaries and ex- penses of school committees and superin- tendents . . . . .	\$2,656,311 99	\$5,062 19	\$4,930 29	\$2,617,655 38
Cost per pupil in average membership . . . . .	3 76	3 92	3 95	3 75
Salaries of principals, supervisors, and teachers . . . . .	49,608,382 04	67,960 18	68,635 44	50,537,604 31
Cost per pupil in average membership . . . . .	70 27	52 10	54 91	72 45
Textbooks . . . . .	908,075 26	1,782 70	1,366 66	929,565 44
Cost per pupil in average membership . . . . .	1 29	1 33	1 09	1 33
Other expenses of instruction . . . . .	1,941,061 68	2,271 24	1,950 76	1,917,337 79
Cost per pupil in average membership . . . . .	2 75	1 76	1 56	2 75
Operation of school plant, including janitor service and fuel . . . . .	7,772,489 98	11,778 19	12,256 20	7,699,950 04
Cost per pupil in average membership . . . . .	11 01	9 16	9 80	11 04
Insurance . . . . .		1,993 13	279 70	
Cost per pupil in average membership . . . . .		1 55	22	
Repairs, replacement, and upkeep . . . . .	2,415,894 05	4 80 56	3,048 12	2,499,599 52
Cost per pupil in average membership . . . . .	3 42	3 74	2 44	3 58
Libraries . . . . .	102,851 21	269 60	96 97	107,383 25
Cost per pupil in average membership . . . . .	15	21	07	15
Promotion of health . . . . .	1,121,033 79	1,729 25	1,696 34	1,148,980 24
Cost per pupil in average membership . . . . .	1 59	1 34	1 35	1 65
Transportation . . . . .	1,880,392 50	7,874 50	8,075 75	1,902,824 65
Cost per pupil in average membership . . . . .	2 66	6 12	6 47	2 73
Tuition . . . . .	702,305 27	753 09	807 00	724,650 56
Cost per pupil in average membership . . . . .	99	59	64	1 04
Miscellaneous expenditures for support . . . . .	527,379 14	1,410 52	1,029 10	554,301 65
Cost per pupil in average membership . . . . .	75	1 09	82	79
Americanization . . . . .		264 30	190 20	
Cost per pupil in average membership . . . . .		3 67	2 71	
Total for support and outlay . . . . .	76,540,043 32	107,958 50	104,362 53	73,017,280 00
Cost per pupil in average membership . . . . .	108 41	84 01	85 22	104 68

\*Includes Rowley pupils

†For the year ending June 1938

## GENERAL ANNOUNCEMENTS

### **Meetings of the Committee:**

Regular meetings of the School Committee are held on the last Tuesday of each month at the Manning School at 8:00 P.M.

### **Entrance Age:**

No child shall be admitted to school in September unless he has reached the age of six on or before the first of January following the opening of school.

### **Birth Certificates:**

A birth certificate is required for entrance to the first grade.

### **Vaccination:**

No child shall be allowed to enter the first grade without a certificate of successful vaccination. Quotation from State Law, Chapter 76, Section 15: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate like the physician's certificate required by Section 182, of Chapter 3."

### **Employment Certificates:**

No child between the ages of fourteen and sixteen shall be allowed to leave school until a signed Promise of Employment Card has been presented to the principal of the school which he is attending or to the superintendent.

The employment certificates are issued every weekday at the office of the Superintendent of Schools.



**A STATEMENT RELATIVE TO NO-SCHOOL SIGNALS**

The following are the signals to be used which are also listed in the Town Report.

4 blasts of the fire whistle with the street lights on for 5 minutes at 7:30 means—

**NO SCHOOL — ALL SCHOOLS — ALL DAY**

(with radio announcement if possible)

4 blasts of the fire whistle with the street lights on for 5 minutes at 8:00 A.M. means—

**NO SCHOOL—FIRST 8 GRADES FOR THE MORNING  
SESSION**

If the whistle sounded at 8 o'clock

4 blasts of the whistle with the lights at 11:30 A.M. means—

**NO AFTERNOON SESSION FOR THE FIRST EIGHT  
GRADES**

If the whistle does not sound and the lights do not come on at 11:30, the school busses will appear at approximately as many minutes before the opening of the schools in the afternoon as they do in the morning. For example: if the school bus appears at your home at 8:15 or 30 minutes before school opens in the morning the school bus should appear about 12:45 (a quarter of an hour before 1 o'clock) or 30 minutes before 1:15 the time of opening in the afternoon.

If the whistle sounded at 7:30 for no school, all schools, all day, whistle will not sound at 11:30.

If school was in session in the morning and if for any reason is to be dismissed for the afternoon, pupils will be informed in their various rooms.



If a storm should break during the noon hour after dismissal at noon 4 blasts of the whistle will be given with the lights on at 12:30 P.M.

Obviously we cannot blow the no-school signals for every storm. Parents should reserve the right to keep their children home in stormy weather, if in their own judgment they feel that the pupils ought not to go out.

### SCHOOL CALENDAR FOR 1938 - 1939

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TERM	BEGINS	CLOSES
Winter .....	January 3, 1939.....	February 17, 1939
Spring .....	February 27, 1939.....	April 14, 1939
Summer .....	April 24, 1939.....	To be announced
Fall .....	September 6, 1939.....	December 21, 1939
Winter .....	January 2, 1940	

Teachers must report for duty on Tuesday, September 5, at 9 a.m., previous to the opening of school for the Fall Term.

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### Holidays

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Every Saturday; Columbus Day, October 12; Armistice Day, November 11; Wednesday afternoon, Thursday and Friday of Thanksgiving Week; January 2; April 7, Good Friday, and April 19; Memorial Day, May 30.

## LIST OF TEACHERS IN IPSWICH PUBLIC SCHOOLS

---

N. N. Love, Superintendent

### High

Ralph C. Whipple, Principal

Robert D. Conary	Mrs. Ruth A. Lord
E. Margaret Allen	Hazel E. Manzer
Helen J. Blodgett	Helen Brown
M. Katherine Blood	Ruth B. Arthur
James M. Burke	Harry S. Merson
Marion F. Whitney	Mrs. Ethelinda Cruikshank
Arthur W. Danielson	Mrs. Helen B. Fitzgerald
Elizabeth P. Glover	(Part-time)

### Winthrop-Manning

Katherine F. Sullivan, Principal

#### WINTHROP

Alice Ciolek  
 Violet L. Hawkins  
 Jennie A. Johnson  
 Sophie Kobos  
 Mrs. Blanche E. J. Leighton  
 Blanche L. Oxner  
 Margaret Phelan  
 Zella Zuoski

#### MANNING

Mrs. Lena J. Atherly  
 Frances Cogswell  
 Lucy A. Hill  
 Rosamond Reilly  
*Domestic Science*  
 Mrs. Helen B. Fitzgerald  
 (Part-time)  
*Manual Training*  
 A. Herbert Henrickson

**Burley**

Mrs. Nellie T. Smith, Principal

Nellie J. Sojka	Mrs. Margaret Howard
Anne E. Friend	Ruth Gilday
Mrs. Elizabeth C. Weare	Mrs. Alice D. Moran
Ruth M. Brown	

**Shatswell**

Mrs. Augusta A. Grenache, Principal

Ethel M. Archer	Mary Bond
Ruth F. Joyce	Norma Paige
Mrs. Hilda J. Schofield	Mary A. Nourse

**Payne**

Grace A. Bowlen, Principal

Frances A. Ross	Lucy Ardelle Kimball
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Zelda M. Hayes, Art Supervisor

Arthur H. Tozer, Music Supervisor

Dr. F. L. Collins, School Physician

Muriel E. Riley, Nurse

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## PART II

Water and Light Report

## PART III

School Report



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